

**City of Biddeford  
City Council**

May 12, 2026 at 5:30 PM  
City Hall Council Chambers & Teams

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Meeting ID: 220 779 684 673 53

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**Dial in by phone**

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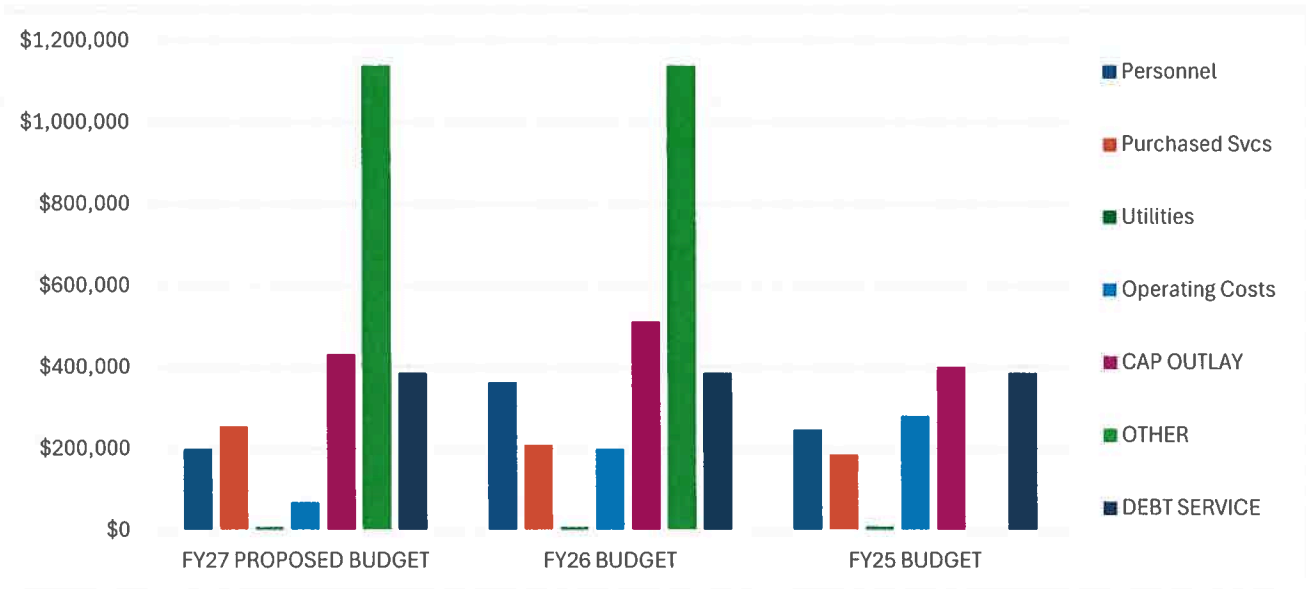
Phone conference ID: 712 420 118#

[Teams Instructions](#)

1. Roll Call
2. Pledge of Allegiance
3. Budget Discussion
  - 3.a Wastewater Enterprise Fund
  - 3.b Airport Enterprise Fund
  - 3.c Recreation Enterprise Fund
  - 3.d Other Special Revenue Funds
4. Adjourn

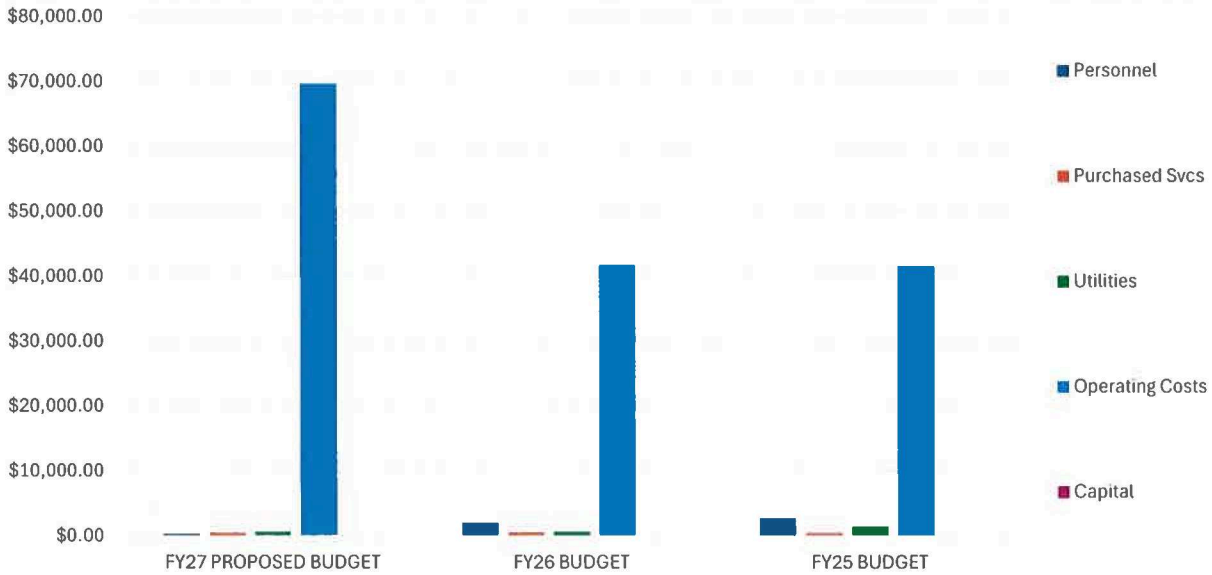
## Sewer Operations - 35102

	FY25 ACTUALS	FY26 BUDGET	FY27 PROPOSED BUDGET	% CHANGE
Personnel	\$218,208.10	\$362,693.14	\$198,832.00	-45.18%
Purchased Svcs	\$105,793.55	\$209,672.00	\$254,672.00	21.46%
Utilities	\$1,752.22	\$7,191.00	\$7,191.00	0.00%
Operating Costs	\$224,603.53	\$198,974.00	\$68,500.00	-65.57%
Capital Outlay	\$89,521.62	\$511,373.00	\$431,500.00	-15.62%
Other	\$0.00	\$1,137,760.00	\$1,137,760.00	0.00%
Debt Service	\$385,027.00	\$385,200.00	\$385,200.00	0.00%
<b>TOTALS</b>	<b>\$1,024,906.02</b>	<b>\$2,812,863.14</b>	<b>\$2,483,655.00</b>	<b>-11.70%</b>



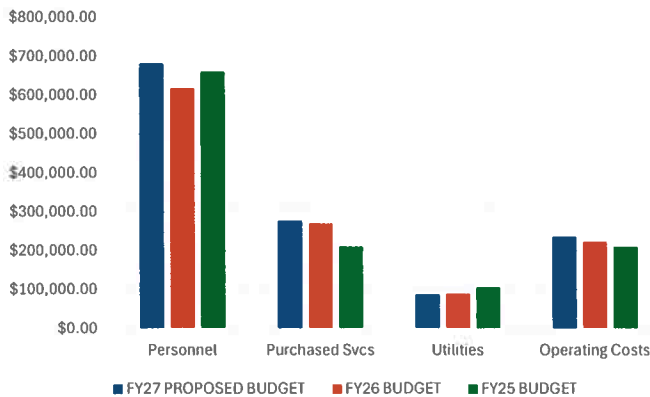
### Sewer Ind Pretreat Program - 35103

	FY25 ACTUALS	FY26 BUDGET	FY27 PROPOSED BUDGET	% CHANGE
Personnel	\$4,148.86	\$2,049.34	\$350.00	-82.92%
Purchased Svcs	\$0.00	\$500.00	\$500.00	0.00%
Utilities	\$0.00	\$635.00	\$650.00	2.36%
Operating Costs	\$16,979.76	\$41,765.27	\$69,656.00	66.78%
Capital	\$0.00	\$0.00	\$0.00	0.00%
<b>TOTALS</b>	<b>\$21,128.62</b>	<b>\$44,949.61</b>	<b>\$71,156.00</b>	<b>58.30%</b>



**P.W. Wastewater Maint - 35104**

Object	Account Description	FY25 BUDGET	FY26 BUDGET	FY26 YTD	FY27 Proposed Budget	% CHANGE
60102	Mid Mgmt Hrly Employee Wage Ex	\$82,474.96	\$82,474.96	\$56,446.93	\$98,715.00	20%
60105	F-T Employee Wage Exp	\$351,326.88	\$313,909.92	\$156,482.95	\$335,000.00	7%
60111	Overtime Wage Expense	\$32,869.00	\$31,500.00	\$27,271.15	\$40,000.00	27%
60129	Insurance Buyout Pay	\$2,551.50	\$3,074.00	\$0.00	\$0.00	-100%
60201	FICA/Medicare-ER Share Exp	\$27,869.27	\$28,840.67	\$17,611.33	\$30,000.00	4%
60202	MPERS Employer Share Exp	\$27,989.46	\$22,826.50	\$18,690.45	\$33,000.00	45%
60203	457 Plan-Employer Share Exp	\$7,422.75	\$7,422.75	\$3,780.08	\$7,423.00	0%
60210	HPHC Ins Employer Share Exp	\$259.20	\$289.44	\$0.00	\$0.00	-100%
60211	NNEBT Ins Employer Share Exp	\$113,075.00	\$114,752.00	\$66,057.57	\$126,000.00	10%
60212	S-T Disability ER Share Exp	\$834.00	\$0.00	\$0.00	\$0.00	0%
60213	L-T Disability ER Share Exp	\$0.00	\$0.00	\$0.00	\$0.00	0%
60216	Delta Dental ER Share	\$0.00	\$0.00	\$0.00	\$0.00	0%
60217	RHSA Plan ER Share	\$4,680.00	\$4,680.00	\$1,620.00	\$3,250.00	-31%
60230	Clothing Allowance Expense	\$5,500.00	\$5,500.00	\$3,755.88	\$5,950.00	8%
60251	Conferences/Training Expense	\$1,671.00	\$1,350.00	\$380.00	\$1,342.00	-1%
60252	Travel/Mileage Expense	\$1,025.00	\$1,050.00	\$0.00	\$1,025.00	-2%
60253	Food/Lodging Expense	\$50.00	\$50.00	\$378.44	\$50.00	0%
	<b>TOTAL PERSONNEL:</b>	<b>\$659,598.02</b>	<b>\$617,720.24</b>	<b>\$352,474.78</b>	<b>\$681,755.00</b>	<b>10%</b>
60312	Temporary Agency Help Exp	\$46,640.00	\$25,000.00	\$27,670.60	\$13,000.00	-48%
60313	Construction Services Expense	\$148,000.00	\$233,000.00	\$5,623.35	\$251,500.00	8%
60330	Equipment Rent/Lease Exp	\$600.00	\$600.00	\$0.00	\$600.00	0%
60342	Grit Disposal Expense	\$16,000.00	\$12,000.00	\$0.00	\$12,000.00	0%
	<b>TOTAL PURCHASED SVCS:</b>	<b>\$211,240.00</b>	<b>\$270,600.00</b>	<b>\$33,293.95</b>	<b>\$277,100.00</b>	<b>2%</b>
60400	Electricity Expense	\$73,286.01	\$60,000.00	\$23,879.47	\$60,000.00	0%
60402	Phone/Celular/Paging Exp	\$6,056.56	\$5,750.00	\$2,029.72	\$11,268.00	96%
60410	Diesel Fuel Expense	\$16,906.00	\$15,500.00	\$7,456.91	\$10,029.00	-35%
60411	Gasoline Expense	\$9,980.00	\$8,100.00	\$3,308.87	\$6,683.00	-17%
	<b>TOTAL UTILITIES:</b>	<b>\$106,228.57</b>	<b>\$89,350.00</b>	<b>\$36,674.97</b>	<b>\$87,980.00</b>	<b>-2%</b>
60450	Building Repair/Maint Exp	\$80,000.00	\$97,000.00	\$27,616.23	\$97,000.00	0%
60452	Operating Equip Repair Exp	\$14,700.00	\$20,300.00	\$132.19	\$20,300.00	0%
60453	Vehicle Repair/Tires/Oil Exp	\$20,500.00	\$20,000.00	\$53,787.90	\$23,700.00	19%
60457	Road Maint/Improve Non-Cap	\$20,000.00	\$20,000.00	\$19,822.94	\$20,000.00	0%
60500	Admin/Office Supp/Eqt Non-Cap	\$4,450.00	\$4,300.00	\$137.68	\$4,300.00	0%
60501	Operating Supp/Eqt Non-Cap	\$3,300.00	\$3,100.00	\$28.96	\$3,100.00	0%
60505	Construction Supplies	\$44,000.00	\$46,000.00	\$19,513.85	\$46,000.00	0%
60506	Equipment/Small Tools-Non-cap	\$23,303.87	\$13,000.00	\$6,367.13	\$22,000.00	69%
	<b>TOTAL OPERATING COSTS:</b>	<b>\$210,253.87</b>	<b>\$223,700.00</b>	<b>\$127,406.88</b>	<b>\$236,400.00</b>	<b>6%</b>
	<b>TOTALS:</b>	<b>\$1,187,320.46</b>	<b>\$1,201,370.24</b>	<b>\$549,850.58</b>	<b>\$1,283,235.00</b>	<b>7%</b>



## New Sewer Operations - 35105

Object	Account Description	FY25 BUDGET	FY26 BUDGET	FY26 YTD	FY27 Proposed Budget	% CHANGE
60101	Dept Manager Salary Exp	\$56,728.60	\$57,541.50	\$31,768.36	\$57,542	0%
60102	Mid Mgmt Hrly Employee Wage Ex	\$110,409.24	\$112,939.92	\$0.00	\$100,000	-11%
60105	F-T Employee Wage Exp	\$368,657.28	\$442,902.38	\$257,013.91	\$492,645	11%
60106	P-T Employee Wage Exp	\$0.00	\$0.00	\$0.00		0%
60107	Temp Employee Wage Exp	\$9,600.00	\$9,600.00	\$7,690.00	\$10,560	10%
60111	Overtime Wage Expense	\$51,601.00	\$57,091.00	\$34,918.04	\$59,510	4%
60129	Insurance Buyout Pay	\$0.00	\$0.00	\$0.00		0%
60201	FICA/Medicare-ER Share Exp	\$49,400.09	\$52,253.45	\$23,977.27	\$50,000	-4%
60202	MPERS Employer Share Exp	\$65,866.78	\$68,692.06	\$33,017.27	\$69,000	0%
60203	457 Plan-Employer Share Exp	\$0.00	\$0.00	\$0.00		0%
60210	HPHC Ins Employer Share Exp	\$0.00	\$0.00	\$66.42	\$130	0%
60211	NNEBT Ins Employer Share Exp	\$183,487.16	\$162,486.41	\$76,307.25	\$183,487	13%
60212	S-T Disability ER Share Exp	\$61.38	\$0.00	\$22.05	\$61	0%
60213	L-T Disability ER Share Exp	\$426.20	\$0.00	\$0.00	\$0	0%
60216	Delta Dental ER Share	\$0.00	\$0.00	\$0.00		0%
60217	RHSA Plan ER Share	\$6,256.22	\$6,256.22	\$2,418.25	\$5,400	-14%
60230	Clothing Allowance Expense	\$5,900.00	\$5,900.00	\$2,921.61	\$6,650	13%
60251	Conferences/Training Expense	\$5,252.00	\$5,700.00	\$0.00	\$3,662	-36%
60252	Travel/Mileage Expense	\$1,894.00	\$1,900.00	\$2,937.20	\$1,894	0%
60253	Food/Lodging Expense	\$600.00	\$1,500.00	\$87.67	\$1,500	0%
60256	Dues/Memberships Expense	\$470.00	\$500.00	\$582.00	\$600	20%
60257	Professional License Fees Exp	\$438.00	\$500.00	\$0.00	\$500	0%
60370	Workers Comp Insurance Exp	\$0.00	\$15,860.00	\$0.00	\$15,860	0%
	<b>TOTAL PERSONNEL:</b>	<b>\$917,048</b>	<b>\$1,001,623</b>	<b>\$473,727</b>	<b>\$1,059,001</b>	<b>6%</b>
60301	Legal Services Expense	\$750.00	\$750.00	\$428.51	\$750	0%
60306	Other Prof/Consult Srvs Exp	\$10,000.00	\$8,000.00	\$0.00	\$8,000	0%
60310	Service Contracts Expense	\$5,253.00	\$5,500.00	\$1,460.00	\$5,500	0%
60313	Construction Services Expense	\$5,000.00	\$5,000.00	\$3,898.93	\$6,000	20%
60325	Postage/Shipping Expense	\$250.00	\$250.00	\$0.00	\$250	0%
60330	Equipment Rent/Lease Exp	\$600.00	\$600.00	\$0.00	\$600	0%
60342	Grit Disposal Expense	\$270,030.00	\$302,000.00	\$170,110.30	\$302,000	0%
	<b>TOTAL PURCHASED SVCS:</b>	<b>\$291,883</b>	<b>\$322,100</b>	<b>\$175,898</b>	<b>\$323,100</b>	<b>0%</b>
60400	Electricity Expense	\$214,710.00	\$231,500.00	\$83,286.05	\$231,500	0%
60401	Water Expense	\$8,112.00	\$6,700.00	\$4,827.62	\$6,700	0%
60402	Phone/Celular/Paging Exp	\$4,872.00	\$4,900.00	\$2,217.68	\$8,136	66%
60405	Heating Fuel Expense	\$20,278.00	\$21,000.00	\$14,443.91	\$21,000	0%
60406	Fiber/Internet Expense	\$8,279.60	\$4,900.00	\$443.58	\$4,900	0%
60410	Diesel Fuel Expense	\$19,334.00	\$22,000.00	\$84.96	\$22,000	0%
60411	Gasoline Expense	\$2,885.00	\$2,800.00	\$1,192.40	\$2,800	0%
	<b>TOTAL UTILITIES:</b>	<b>\$278,471</b>	<b>\$293,800</b>	<b>\$106,496</b>	<b>\$297,036</b>	<b>1%</b>
60450	Building Repair/Maint Exp	\$16,657.97	\$15,400.00	\$8,609.97	\$15,400	0%
60452	Operating Equip Repair Exp	\$103,300.00	\$119,000.00	\$57,747.34	\$119,000	0%
60453	Vehicle Repair/Tires/Oil Exp	\$26,570.00	\$32,600.00	\$9,464.02	\$32,600	0%
60456	Plant Operations/Maint. Exp	\$13,925.00	\$13,000.00	\$8,023.28	\$13,000	0%
60461	Repair/Maint-CommunsEquip	\$0.00	\$0.00	\$0.00		0%
60500	Admin/Office Supp/Eq Non-Cap	\$15,221.00	\$17,100.00	\$10,375.94	\$17,100	0%
60501	Operating Supp/Eq Non-Cap	\$14,900.00	\$14,600.00	\$3,223.05	\$14,600	0%
60506	Equipment/Small Tools-Non-cap	\$8,000.00	\$8,000.00	\$16,604.34	\$10,000	25%
60509	Cleaning Supplies Expense	\$0.00	\$0.00	\$728.95		0%
60510	Process Chemicals Expense	\$166,486.00	\$153,000.00	\$119,584.51	\$153,000	0%
60511	Laboratory Supplies	\$26,475.00	\$26,100.00	\$22,295.98	\$27,500	5%
	<b>TOTAL OPERATING COSTS:</b>	<b>\$391,535</b>	<b>\$398,800</b>	<b>\$256,657</b>	<b>\$402,200</b>	<b>1%</b>

TOTALS:

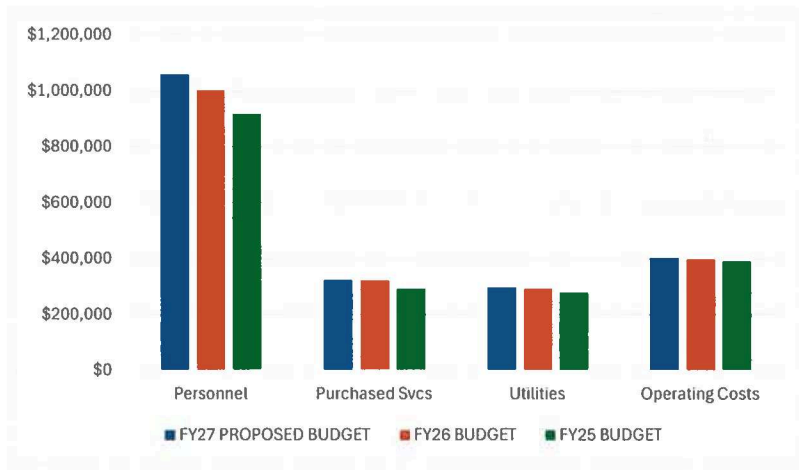
\$1,878,937

\$2,016,323

\$1,012,779

\$2,081,337

3%



Account Type	Organization	Object	Project	Account Description	FY27 Proposed Budget	FY26 BUDGET	2026 ACTUALS	FY25 BUDGET
35101-Revenue	35101	40250		Inflow & Infiltration Fee Rev	-\$40,000.00	-\$40,000.00	\$0.00	-\$40,000.00
				<b>TOTAL 35101-REVENUE</b>	<b>-\$40,000.00</b>	<b>-\$40,000.00</b>	<b>\$0.00</b>	<b>-\$40,000.00</b>
<b>35102 - Revenue</b>	35102	40246		Sewer Inspection Fee Revenue	\$0.00	\$0.00	-\$15.00	-\$1,000.00
	35102	40247		Sewer Hook-up Fee Revenue	\$0.00	\$0.00	\$0.00	-\$25,000.00
	35102	40248		Sewer Capacity App Fee Rev	\$0.00	\$0.00	\$0.00	-\$3,000.00
	35102	40249		Sewer User Fee Revenue	-\$3,600,000.00	-\$3,949,000.00	-\$2,921,795.96	-\$4,171,450.00
	35102	40251		Sewer Lien Fee Revenue	-\$4,000.00	-\$4,000.00	\$0.00	-\$4,000.00
	35102	40253		Sewer Current Interest Rev	-\$26,000.00	-\$26,000.00	-\$18,910.67	-\$26,000.00
	35102	40254		Sewer Pump Station Fee Rev	\$0.00	\$0.00	\$0.00	-\$30,000.00
	35102	40256		Sewer Submeter Sales Rev	-\$600.00	-\$600.00	-\$199.46	-\$600.00
	35102	40503		New Sewer Permit	-\$656,568.78	\$0.00	-\$656,568.78	\$0.00
	35102	40801		General Fund Debt Subsidy	-\$150,000.00	-\$150,000.00	-\$150,000.00	-\$275,000.00
				<b>TOTAL 35102-REVENUE</b>	<b>-\$4,437,168.78</b>	<b>-\$4,129,600.00</b>	<b>-\$3,747,489.87</b>	<b>-\$4,536,050.00</b>
<b>35102-Expenses</b>	35102	60101		Dept Manager Salary Exp	\$0.00	\$0.00	\$0.00	\$0.00
	35102	60102		Mid Mgmt Hrly Employee Wage Ex	\$0.00	\$88,529.78	\$28,664.50	\$0.00
	35102	60105		F-T Employee Wage Exp	\$29,796.00	\$60,755.03	\$13,110.82	\$23,866.17
	35102	60106		P-T Employee Wage Exp	\$34,943.00	\$79,315.62	\$17,652.25	\$127,555.52
	35102	60201		FICA/Medicare-ER Share Exp	\$17,680.00	\$17,680.13	\$4,429.92	\$11,662.82
	35102	60202		MPERS Employer Share Exp	\$21,181.00	\$21,180.95	\$355.04	\$13,010.66
	35102	60203		457 Plan-Employer Share Exp	\$1,057.00	\$1,057.21	\$655.51	\$1,033.41
	35102	60210		HPHC Ins Employer Share Exp	\$57,621.00	\$57,620.82	\$7,179.18	\$32,645.95
	35102	60212		S-T Disability ER Share Exp	\$0.00	\$0.00	\$32.83	\$268.38
	35102	60213		L-T Disability ER Share Exp	\$0.00	\$0.00	\$0.00	\$238.84
	35102	60217		RHSA Plan ER Share	\$2,980.00	\$2,979.60	\$141.75	\$1,833.00
	35102	60251		Conferences/Training Expense	\$300.00	\$300.00	\$0.00	\$300.00
	35102	60252		Travel/Mileage Expense	\$350.00	\$350.00	\$0.00	\$350.00
	35102	60257		Professional License Fees Exp	\$250.00	\$250.00	\$395.00	\$250.00
	35102	60370		Workers Comp Insuranct Exp	\$32,674.00	\$32,674.00	\$0.00	\$33,050.00
	35102	60302		Audit Services Expense	\$10,000.00	\$10,000.00	\$11,737.70	\$10,000.00
	35102	60304		Registry of Deeds Fee Expense	\$8,000.00	\$8,000.00	\$0.00	\$8,288.00
	35102	60306		Other Prof/Consult Srvs Exp	\$55,000.00	\$10,000.00	\$1,348.69	\$10,000.00
	35102	60310		Service Contracts Expense	\$128,923.00	\$128,923.00	\$121,871.91	\$105,000.00
	35102	60325		Postage/Shipping Expense	\$8,300.00	\$8,300.00	\$0.00	\$8,300.00
	35102	60331		Land/Building Lease Expense	\$1,240.00	\$1,240.00	\$219.00	\$1,240.00
	35102	60372		Vehicle Insurance Expense	\$8,852.00	\$8,852.00	\$8,852.00	\$8,852.00
	35102	60373		Building/Boiler Insurance Exp	\$19,284.00	\$19,284.00	\$0.00	\$19,284.00
	35102	60382		Pollution Insurance Expense	\$15,073.00	\$15,073.00	\$13,849.04	\$15,073.00
	35102	60402		Phone/Celular/Paging Exp	\$2,191.00	\$2,191.00	\$1,129.11	\$3,787.00
	35102	60404		Sewer User Fee Expense	\$5,000.00	\$5,000.00	\$2,360.06	\$5,000.00
	35102	60500		Admin/Office Supp/Eqt Non-Cap	\$700.00	\$700.00	\$0.00	\$700.00
	35102	60501		Operating Supp/Eqt Non-Cap	\$30,000.00	\$30,000.00	\$45,736.38	\$30,000.00
	35102	60797		Miscellaneous Expense	\$12,800.00	\$12,800.00	\$12,627.55	\$12,800.00
	35102	60798		Contingency	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00
	35102	60799		Transfer Out to Other Funds	\$0.00	\$130,474.00	\$130,474.00	\$211,474.00
	35102	60602		Equipment Purchase Cap	\$100,000.00	\$100,000.00	\$47,609.56	\$100,000.00
	35102	60603		Vehicles Purchase Capital	\$45,000.00	\$24,873.00	\$0.00	\$14,000.00
	35102	60605		Sewer Construc/ImproveCap	\$286,500.00	\$386,500.00	\$42,402.08	\$286,500.00
	35102	60700		Depreciation Expense	\$1,137,760.00	\$1,137,760.00	\$0.00	\$0.00
	35102	60750		Bond Principal Expense	\$320,000.00	\$320,000.00	\$314,000.00	\$320,000.00
	35102	60751		Bond Interest Expense	\$65,200.00	\$65,200.00	\$33,547.25	\$65,200.00
				<b>TOTAL 35102-EXPENSES</b>	<b>\$2,483,655.00</b>	<b>\$2,812,863.14</b>	<b>\$860,381.13</b>	<b>\$1,506,562.75</b>
<b>35103-Revenue</b>	35103	40255		Industrial Pretreatment Rev	-\$75,000.00	-\$44,950.00	\$0.00	-\$45,548.00
				<b>TOTAL 35103-REVENUE</b>	<b>-\$75,000.00</b>	<b>-\$44,950.00</b>	<b>\$0.00</b>	<b>-\$45,548.00</b>
<b>35103-Expenses</b>	35103	60101		Dept Manager Salary Exp	\$0.00	\$0.00	\$0.00	\$0.00
	35103	60102		Mid Mgmt Hrly Employee Wage Ex	\$0.00	\$1,404.89	\$886.54	\$1,873.29
	35103	60201		FICA/Medicare-ER Share Exp	\$0.00	\$110.92	\$65.78	\$143.31
	35103	60202		MPERS Employer Share Exp	\$0.00	\$147.89	\$10.98	\$191.08
	35103	60210		HPHC Ins Employer Share Exp	\$0.00	\$8.64	\$84.12	\$0.00
	35103	60212		S-T Disability ER Share Exp	\$0.00	\$0.00	\$0.12	\$43.20
	35103	60213		L-T Disability ER Share Exp	\$0.00	\$0.00	\$0.00	\$4.78
	35103	60251		Conferences/Training Expense	\$0.00	\$0.00	\$0.00	\$50.00

35103	60252	Travel/Mileage Expense	\$350.00	\$350.00	\$0.00	\$402.00
35103	60370	Workers Comp Insurance Exp	\$0.00	\$27.00	\$0.00	\$46.00
35103	60301	Legal Services Expense	\$500.00	\$500.00	\$0.00	\$500.00
35103	60406	Fiber/Internet Expense	\$650.00	\$635.00	\$0.00	\$1,441.40
35103	60500	Admin/Office Supp/Eqt Non-Cap	\$300.00	\$265.00	\$0.00	\$289.00
35103	60501	Operating Supp/Eqt Non-Cap	\$125.00	\$120.00	\$0.00	\$119.00
35103	60797	Miscellaneous Expense	\$55,202.00	\$27,551.57	\$13,872.13	\$41,250.97
35103	60799	Transfer Out to Other Funds	\$14,029.00	\$13,828.70	\$13,828.70	\$0.00
		<b>TOTAL 35103-EXPENSES</b>	<b>\$71,156.00</b>	<b>\$44,949.61</b>	<b>\$28,748.37</b>	<b>\$46,354.03</b>

<b>35104-Expenses</b>	35104	60102	Mid Mgmt Hrly Employee Wage Ex	\$98,715.00	\$82,474.96	\$56,446.93	\$82,474.96
	35104	60105	F-T Employee Wage Exp	\$335,000.00	\$313,909.92	\$156,482.95	\$351,326.88
	35104	60111	Overtime Wage Expense	\$40,000.00	\$31,500.00	\$27,271.15	\$32,869.00
	35104	60129	Insurance Buyout Pay	\$0.00	\$3,074.00	\$0.00	\$2,551.50
	35104	60201	FICA/Medicare-ER Share Exp	\$30,000.00	\$28,840.67	\$17,611.33	\$27,869.27
	35104	60202	MPERS Employer Share Exp	\$33,000.00	\$22,826.50	\$18,690.45	\$27,989.46
	35104	60203	457 Plan-Employer Share Exp	\$7,423.00	\$7,422.75	\$3,780.08	\$7,422.75
	35104	60210	HPHC Ins Employer Share Exp	\$0.00	\$289.44	\$0.00	\$259.20
	35104	60211	NNEBT Ins Employer Share Exp	\$126,000.00	\$114,752.00	\$66,057.57	\$113,075.00
	35104	60212	S-T Disability ER Share Exp	\$0.00	\$0.00	\$0.00	\$834.00
	35104	60217	RHSA Plan ER Share	\$3,250.00	\$4,680.00	\$1,620.00	\$4,680.00
	35104	60230	Clothing Allowance Expense	\$5,950.00	\$5,500.00	\$3,755.88	\$5,500.00
	35104	60251	Conferences/Training Expense	\$1,342.00	\$1,350.00	\$380.00	\$1,671.00
	35104	60252	Travel/Mileage Expense	\$1,025.00	\$1,050.00	\$0.00	\$1,025.00
	35104	60253	Food/Lodging Expense	\$50.00	\$50.00	\$378.44	\$50.00
	35104	60312	Temporary Agency Help Exp	\$13,000.00	\$25,000.00	\$27,670.60	\$46,640.00
	35104	60313	Construction Services Expense	\$251,500.00	\$233,000.00	\$5,623.35	\$148,000.00
	35104	60330	Equipment Rent/Lease Exp	\$600.00	\$600.00	\$0.00	\$600.00
	35104	60342	Grit Disposal Expense	\$12,000.00	\$12,000.00	\$0.00	\$16,000.00
	35104	60400	Electricity Expense	\$60,000.00	\$60,000.00	\$23,879.47	\$73,286.01
	35104	60402	Phone/Celular/Paging Exp	\$11,268.00	\$5,750.00	\$2,029.72	\$6,056.56
	35104	60410	Diesel Fuel Expense	\$10,029.00	\$15,500.00	\$7,456.91	\$16,906.00
	35104	60411	Gasoline Expense	\$6,683.00	\$8,100.00	\$3,308.87	\$9,980.00
	35104	60450	Building Repair/Maint Exp	\$97,000.00	\$97,000.00	\$27,616.23	\$80,000.00
	35104	60452	Operating Equip Repair Exp	\$20,300.00	\$20,300.00	\$132.19	\$14,700.00
	35104	60453	Vehicle Repair/Tires/Oil Exp	\$23,700.00	\$20,000.00	\$53,787.90	\$20,500.00
	35104	60457	Road Maint/Improve Non-Cap	\$20,000.00	\$20,000.00	\$19,822.94	\$20,000.00
	35104	60500	Admin/Office Supp/Eqt Non-Cap	\$4,300.00	\$4,300.00	\$137.68	\$4,450.00
	35104	60501	Operating Supp/Eqt Non-Cap	\$3,100.00	\$3,100.00	\$28.96	\$3,300.00
	35104	60505	Construction Supplies	\$46,000.00	\$46,000.00	\$19,513.85	\$44,000.00
	35104	60506	Equipment/Small Tools-Non-cap	\$22,000.00	\$13,000.00	\$6,367.13	\$23,303.87
		<b>TOTAL 35104-EXPENSES</b>	<b>\$1,283,235.00</b>	<b>\$1,201,370.24</b>	<b>\$549,850.58</b>	<b>\$1,187,320.46</b>	

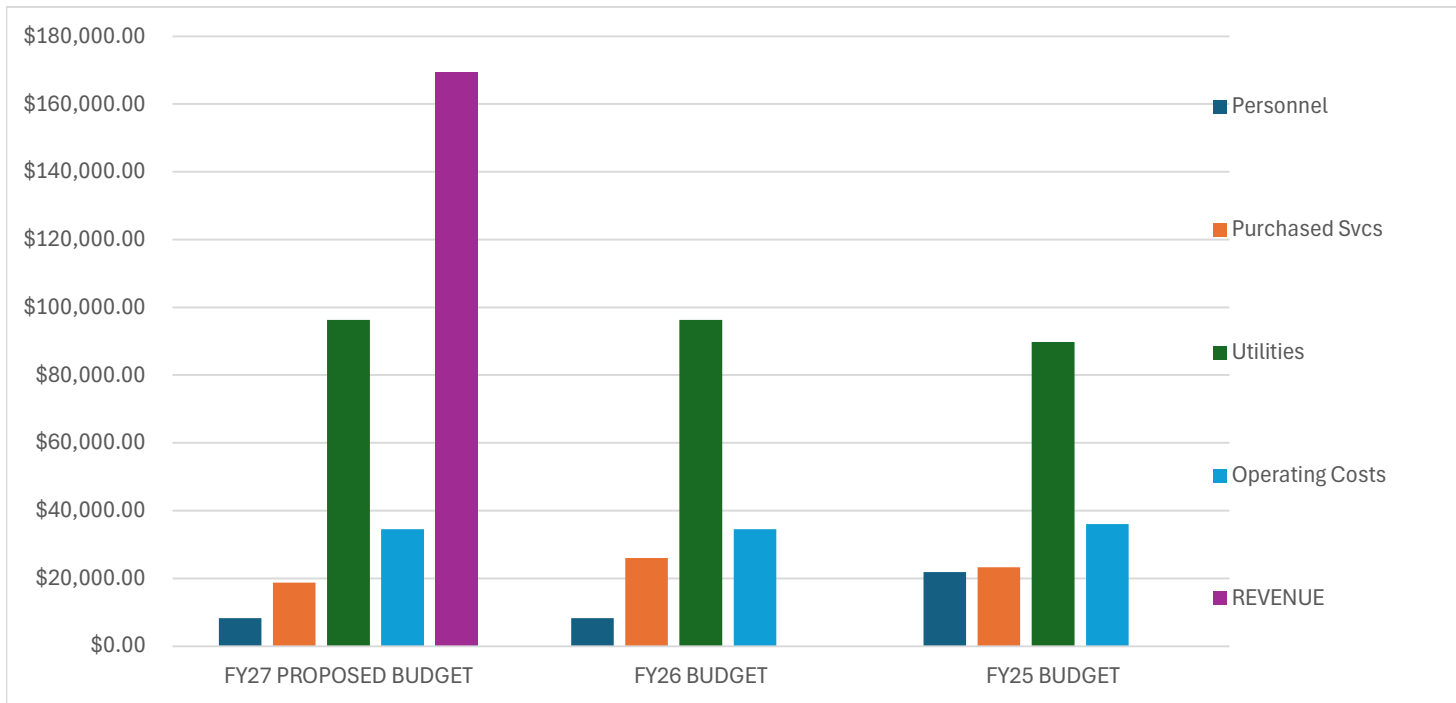
<b>35105-Expenses</b>	35105	60101	Dept Manager Salary Exp	\$57,542.00	\$57,541.50	\$31,768.36	\$56,728.60
	35105	60102	Mid Mgmt Hrly Employee Wage Ex	\$100,000.00	\$112,939.92	\$0.00	\$110,409.24
	35105	60105	F-T Employee Wage Exp	\$492,645.00	\$442,902.38	\$257,013.91	\$368,657.28
	35105	60107	Temp Employee Wage Exp	\$10,560.00	\$9,600.00	\$7,690.00	\$9,600.00
	35105	60111	Overtime Wage Expense	\$59,510.00	\$57,091.00	\$34,918.04	\$51,601.00
	35105	60201	FICA/Medicare-ER Share Exp	\$50,000.00	\$52,253.45	\$23,977.27	\$49,400.09
	35105	60202	MPERS Employer Share Exp	\$69,000.00	\$68,692.06	\$33,017.27	\$65,866.78
	35105	60210	HPHC Ins Employer Share Exp	\$130.00	\$0.00	\$66.42	\$0.00
	35105	60211	NNEBT Ins Employer Share Exp	\$183,487.00	\$162,486.41	\$76,307.25	\$183,487.16
	35105	60212	S-T Disability ER Share Exp	\$61.00	\$0.00	\$22.05	\$61.38
	35105	60213	L-T Disability ER Share Exp	\$0.00	\$0.00	\$0.00	\$426.20
	35105	60217	RHSA Plan ER Share	\$5,400.00	\$6,256.22	\$2,418.25	\$6,256.22
	35105	60230	Clothing Allowance Expense	\$6,650.00	\$5,900.00	\$2,921.61	\$5,900.00
	35105	60251	Conferences/Training Expense	\$3,662.00	\$5,700.00	\$0.00	\$5,252.00
	35105	60252	Travel/Mileage Expense	\$1,894.00	\$1,900.00	\$2,937.20	\$1,894.00
	35105	60253	Food/Lodging Expense	\$1,500.00	\$1,500.00	\$87.67	\$600.00
	35105	60256	Dues/Memberships Expense	\$600.00	\$500.00	\$582.00	\$470.00
	35105	60257	Professional License Fees Exp	\$500.00	\$500.00	\$0.00	\$438.00
	35105	60370	Workers Comp Insurance Exp	\$15,860.00	\$15,860.00	\$0.00	\$0.00
	35105	60301	Legal Services Expense	\$750.00	\$750.00	\$428.51	\$750.00
	35105	60306	Other Prof/Consult Svcs Exp	\$8,000.00	\$8,000.00	\$0.00	\$10,000.00
	35105	60310	Service Contracts Expense	\$5,500.00	\$5,500.00	\$1,460.00	\$5,253.00
	35105	60313	Construction Services Expense	\$6,000.00	\$5,000.00	\$3,898.93	\$5,000.00
	35105	60325	Postage/Shipping Expense	\$250.00	\$250.00	\$0.00	\$250.00

35105	60330	Equipment Rent/Lease Exp	\$600.00	\$600.00	\$0.00	\$600.00
35105	60342	Grit Disposal Expense	\$302,000.00	\$302,000.00	\$170,110.30	\$270,030.00
35105	60400	Electricity Expense	\$231,500.00	\$231,500.00	\$83,286.05	\$214,710.00
35105	60401	Water Expense	\$6,700.00	\$6,700.00	\$4,827.62	\$8,112.00
35105	60402	Phone/Celular/Paging Exp	\$8,136.00	\$4,900.00	\$2,217.68	\$4,872.00
35105	60405	Heating Fuel Expense	\$21,000.00	\$21,000.00	\$14,443.91	\$20,278.00
35105	60406	Fiber/Internet Expense	\$4,900.00	\$4,900.00	\$443.58	\$8,279.60
35105	60410	Diesel Fuel Expense	\$22,000.00	\$22,000.00	\$84.96	\$19,334.00
35105	60411	Gasoline Expense	\$2,800.00	\$2,800.00	\$1,192.40	\$2,885.00
35105	60450	Building Repair/Maint Exp	\$15,400.00	\$15,400.00	\$8,609.97	\$16,657.97
35105	60452	Operating Equip Repair Exp	\$119,000.00	\$119,000.00	\$57,747.34	\$103,300.00
35105	60453	Vehicle Repair/Tires/Oil Exp	\$32,600.00	\$32,600.00	\$9,464.02	\$26,570.00
35105	60456	Plant Operations/Maint. Exp	\$13,000.00	\$13,000.00	\$8,023.28	\$13,925.00
35105	60500	Admin/Office Supp/Eqt Non-Cap	\$17,100.00	\$17,100.00	\$10,375.94	\$15,221.00
35105	60501	Operating Supp/Eqt Non-Cap	\$14,600.00	\$14,600.00	\$3,223.05	\$14,900.00
35105	60506	Equipment/Small Tools-Non-cap	\$10,000.00	\$8,000.00	\$16,604.34	\$8,000.00
35105	60509	Cleaning Supplies Expense	\$0.00	\$0.00	\$728.95	\$0.00
35105	60510	Process Chemicals Expense	\$153,000.00	\$153,000.00	\$119,584.51	\$166,486.00
35105	60511	Laboratory Supplies	\$27,500.00	\$26,100.00	\$22,295.98	\$26,475.00
		<b>TOTAL 35105-EXPENSES</b>	<b>\$2,081,337.00</b>	<b>\$2,016,322.94</b>	<b>\$1,012,778.62</b>	<b>\$1,878,936.52</b>
		<b>GRAND TOTALS-REVENUE:</b>	<b>-\$4,552,168.78</b>	<b>-\$4,214,550.00</b>	<b>-\$3,747,489.87</b>	<b>-\$4,621,598.00</b>
		<b>GRAND TOTALS-EXPENSES:</b>	<b>\$5,919,383.00</b>	<b>\$6,075,505.93</b>	<b>\$2,451,758.70</b>	<b>\$4,619,173.76</b>
		<b>Depreciation Expense</b>	<b>-\$1,137,760.00</b>			
		<b>TOTAL:</b>	<b>\$4,781,623.00</b>			

## AIRPORT - 31132 & AIP 31240

	FY25 ACTUALS	FY26 BUDGET	FY27 PROPOSED BUDGET	% CHANGE
Personnel	\$2,900.99	\$8,220.12	\$8,220.00	0%
Purchased Svcs	\$127,677.24	\$25,984.00	\$18,750.00	-28%
Utilities	\$108,896.43	\$96,270.00	\$96,270.00	0%
Operating Costs	\$59,661.44	\$34,548.00	\$34,548.00	0%
<b>TOTALS</b>	<b>\$299,136.10</b>	<b>\$165,022.12</b>	<b>\$157,788.00</b>	<b>-4%</b>

<b>REVENUE</b>	<u>\$359,329.23</u>	<u>\$169,516.00</u>
<b>NET</b>	<b>\$60,193.13</b>	<b>\$11,728.00</b>



# Recreation Department Enterprise Funds FY 27



Presented May 12, 2026



## How the enterprise fund works in the Rec. Dept.

- All recreation programs operate under an enterprise fund model.
- Annual budgets are developed by program coordinators based on projected program activity.
- Program costs and anticipated revenues are estimated in advance.
- Participant fees are established to align with full cost recovery.
- Programs are intended to be self-supporting.
- Net surplus revenue is transferred to the Recreation Revenue Fund.
- The Recreation Revenue Fund is used to support future program needs (i.e., cheering mats or new basketball hoops)

# Recreation Enterprise FY26: as of May 4, 2026

PROGRAM	ANTICIPATED COST	ANTICIPATED REVENUE	ACTUAL COST *	ACTUAL REVENUE	PROFIT/LOSS
CAMPS Summer 2025	\$ 235,019.00	\$ 243,750.00	\$ 237,916.00	\$ 289,500.00	\$ 51,584.00
CUB CARE/ Vacation camps	\$ 275,156.00	\$ 454,350.00	\$ 232,665.00	\$ 307,273.00	\$ 74,608.00
ENRICHMENT PROGRAMS	\$ 35,560.00	\$ 43,840.00	\$ 224.00	\$ 2,152.00	\$ 1,928.00
YOUTH SPORTS	\$ 45,580.00	\$ 63,315.00	\$ 41,125.00	\$ 60,443.00	\$ 19,318.00
ADULT SPORTS	\$ 16,350.00	\$ 36,550.00	\$ 8,600.00	\$ 22,550.00	\$ 13,950.00
BOLDER ADULTS	\$ 26,863.00	\$ 40,000.00	\$ 18,847.00	\$ 15,344.00	\$ (3,503.00)
OUTDOOR RECREATION	\$ 14,540.00	\$ 17,000.00	\$ 4,877.00	\$ 4,277.00	\$ (600.00)
RENTALS: Fields	\$ -	\$ 23,693.00	\$ -	\$ 23,693.00	\$ 23,693.00
RENTALS: Facilities	\$ -	\$ 10,000.00	\$ -	\$ 6,105.00	\$ 6,105.00
	\$ 649,068.00	\$ 932,498.00	\$ 544,254.00	\$ 731,337.00	\$ 187,083.00



# Recreation Enterprise FY27

PROGRAM	Total COST	Supplies, etc cost	Staffing Cost	Anticipated REVENUE	PROFIT/ LOSS
OBJ/ORG		31245-60365	31245-60107	31245-40296	
CAMPS	\$ 237,916.00	\$ 114,700.00	\$ 123,216.00	\$ 289,500.00	\$ 51,584.00
CUB CARE	\$ 398,678.00	\$ 28,750.00	\$ 369,928.00	\$ 527,000.00	\$ 128,322.00
ENRICHMENT PROGRAMS	\$ 33,162.00	\$ 21,342.00	\$ 11,820.00	\$ 41,873.00	\$ 8,711.00
YOUTH SPORTS	\$ 63,976.00	\$ 63,976.00	\$ -	\$ 81,065.00	\$ 17,089.00
ADULT SPORTS	\$ 10,350.00	\$ 10,350.00	\$ -	\$ 20,545.00	\$ 10,195.00
BOLDER ADULTS	\$ 43,430.00	\$ 43,430.00	\$ -	\$ 49,360.00	\$ 5,930.00
OUTDOOR RECREATION	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,500.00	\$ 500.00
RENTALS: Fields			\$ -	\$ 20,000.00	\$ 20,000.00
RENTALS: Facilities			\$ -	\$ 15,000.00	\$ 15,000.00
Total 100% capacity	\$ 792,512.00	\$ 287,548.00	\$ 504,964.00	\$ 1,049,843.00	\$ 257,331.00
Total 80% capacity	\$ 634,009.60	\$ 230,038.40	\$ 403,971.20	\$ 839,874.40	<b>\$ 205,864.80</b>

<b>Recreation Revenue Fund FY 27</b>					
<b>Item</b>	<b>Quantity</b>	<b>Priority</b>	<b>Location</b>	<b>Cost</b>	<b>Notes</b>
EV charger- Community Center	1	1	Community Center	\$ 28,500.00	for EV truck
Replacement chairs & rack	175	1	dining room & classrooms	\$ 3,375.00	have not been replaced in more than 10 + years
Classroom Murals/ Blackboard walls	6 rooms	2	Cub Care and Main floor	\$5,000	added activities and versatility for room use
Ball Wall	1	2	Playground Outside area	\$ 14,290.00	additional amenity for outside play for programs
Sensory Board	3 @ \$700 each	1	Cub Care	\$ 2,100.00	additional activities for children
Interactive wall for Auditorium	1	2	Auditorium	\$10,000	will provide additional activities for programs
Sound System	2 at \$6000 each	2	Gym and Auditorium	\$12,000	needed for programs
Retractable Basketball Hoops	2 @\$ 3438.00 each	1	Gym	\$ 9,876.00	Current hoops have been deemed unsafe per last inspection
utility vehicle	1	1	Outside facilities	\$13,500	<a href="#">TH 6x4 Gas   Traditional Gator™ Utility Vehicles   John Deere</a>
Bolder( Senior ) Programs	NA	1	NA	\$ 10,000.00	subsidiary funding to help lower the cost of senior programming
Tarps for St. Louis fields 1 & 2	2	1	St. Louis	\$6,000	Replacements are needed - wear and tear
Knox boxes	7	1	Outside facilities	\$3,500	\$500 each
<b>TOTAL</b>				<b>\$ 118,141.00</b>	

1	\$76,851.00
2	\$ 41,290.00



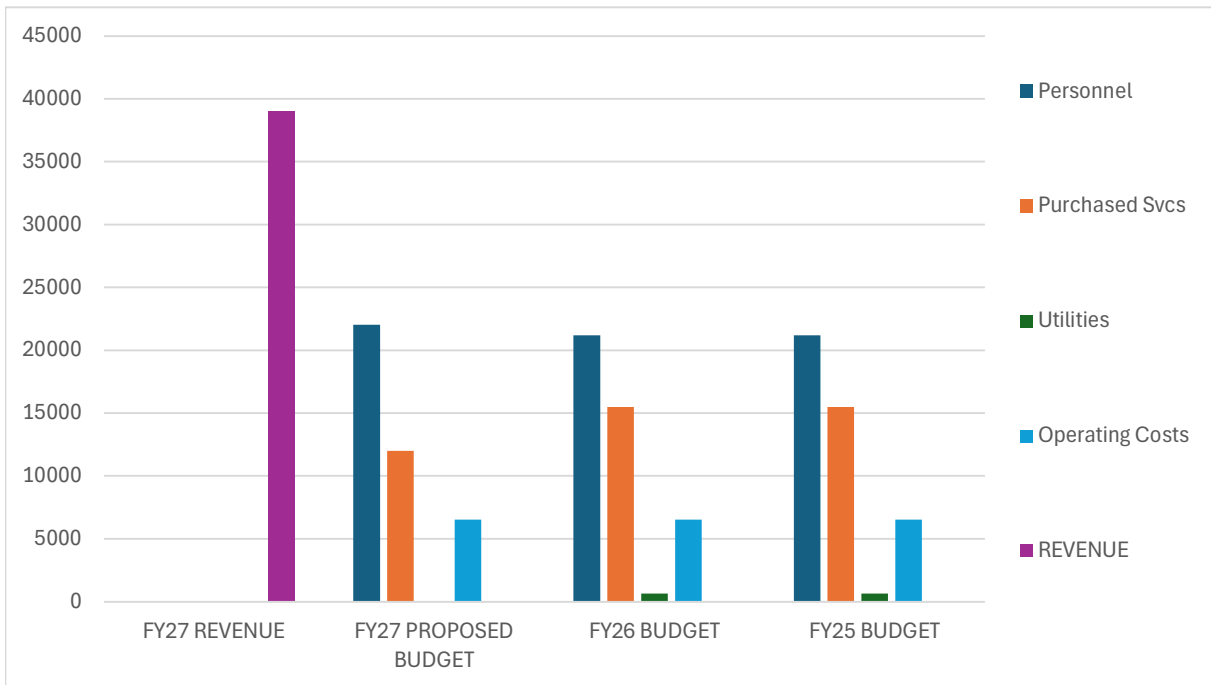
# Questions?

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## Mooring - 31102

	FY25 ACTUALS	FY26 BUDGET	FY27 PROPOSED BUDGET	% CHANGE
Personnel	\$22,445.00	\$21,181.00	\$22,023.00	3.98%
Purchased Svcs	\$7,039.60	\$15,500.00	\$12,000.00	-22.58%
Utilities	\$0.00	\$650.00	\$0.00	-100.00%
Operating Costs	\$7,829.33	\$6,545.00	\$6,545.00	0.00%
<b>TOTALS</b>	<b>\$37,313.93</b>	<b>\$43,876.00</b>	<b>\$40,568.00</b>	<b>-7.54%</b>

<b>REVENUE</b>	<u>\$40,067.69</u>	<u>\$39,000.00</u>
<b>NET:</b>	<b>\$2,753.76</b>	<b>-\$1,568.00</b>



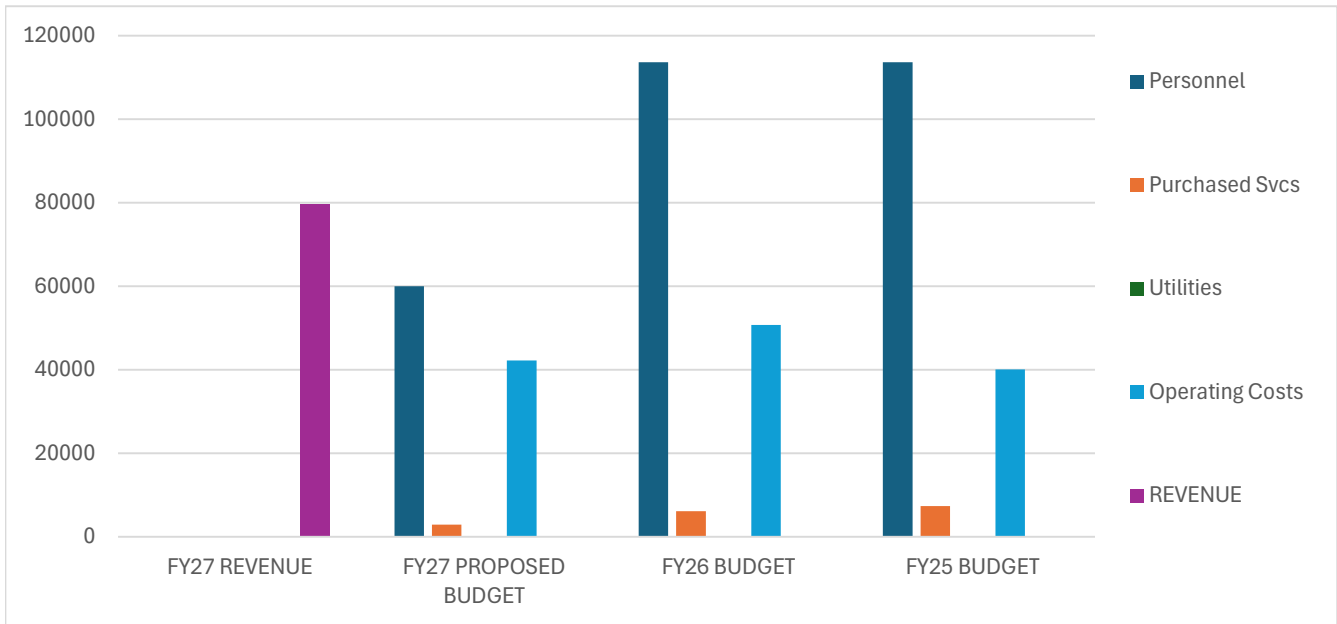
## POOL BEACH - 31106

	FY25 ACTUALS	FY26 BUDGET	FY27 PROPOSED BUDGET	% CHANGE
Personnel	\$35,397.85	\$113,599.95	\$59,974.00	-47.21%
Purchased Svcs	\$200.00	\$6,135.00	\$2,900.00	-52.73%
Utilities	\$0.00	\$0.00	\$0.00	0.00%
Operating Costs	\$27,961.96	\$50,706.70	\$42,206.70	-16.76%
<b>TOTALS</b>	<b>\$63,559.81</b>	<b>\$170,441.65</b>	<b>\$105,080.70</b>	<b>-38.35%</b>

**REVENUE**  
**NET**

**\$77,778.33**  
**\$14,218.52**

**\$79,500.00**  
**-\$25,580.70**



**SHELLFISH - 31142**

	<b>FY25 ACTUALS</b>	<b>FY26 BUDGET</b>	<b>FY27 PROPOSED BUDGET</b>	<b>% CHANGE</b>
Personnel	\$0.00	\$0.00	\$0.00	0.00%
Purchased Svcs	\$2,800.00	\$3,000.00	\$3,000.00	0.00%
Utilities	\$0.00	\$0.00	\$0.00	0.00%
Operating Costs	\$5,000.00	\$5,000.00	\$5,000.00	0.00%
<b>TOTALS</b>	<b>\$7,800.00</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>0.00%</b>

<b>REVENUE</b>	<u><b>\$7,895.00</b></u>	<u><b>\$9,000.00</b></u>
<b>NET:</b>	<b>\$95.00</b>	<b>\$1,000.00</b>

