



WHERE COMMUNITY AND SPIRIT MEET®

DRAFT

CITY OF KIRKWOOD

OPERATING BUDGETS

FISCAL YEAR 2026/2027

CAPITAL BUDGETS Five Year Capital Plan

FISCAL YEARS 2026/27 – 2030/31



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Section III - Budgets

Government-wide Summary

CITY OF KIRKWOOD, MISSOURI
CASH BASIS BUDGET OF REVENUES, EXPENDITURES AND OTHER SOURCES/USES
FISCAL YEAR 2026/2027 BUDGET

	General Fund	Electric Fund	Water Fund	Sanitation Fund	Worker's Comp. Fund	Fleet Services Fund	Medical Self-Insurance	Police/Fire Pension	Sewer Lateral Fund	Capital Imp. Fund	Park Cap. Imp. Fund	Total
Use of Reserves	\$ 954,310	-	-	\$ 647,910	-	-	-	-	\$ 56,385	\$ 2,993,740	\$ 4,746,910	\$ 9,399,255
Operating Revenues	34,637,865	38,069,500	13,086,000	3,992,000	1,765,000	1,625,100	4,395,000	1,407,265	280,000	13,684,015	4,050,410	116,992,155
Transfers from:												
Electric	1,900,000											1,900,000
Water												-
Park Cap. Imp.	900,000											900,000
Sanitation												-
General							416,095			333,150		749,245
Total Revenues	\$37,437,865	\$ 38,069,500	\$13,086,000	\$3,992,000	\$1,765,000	\$1,625,100	\$4,395,000	\$1,823,360	\$280,000	\$14,017,165	\$4,050,410	\$120,541,400
Total Revenue & Reserves	\$38,392,175	\$ 38,069,500	\$13,086,000	\$4,639,910	\$1,765,000	\$1,625,100	\$4,395,000	\$ 416,095	\$336,385	\$17,010,905	\$8,797,320	\$129,940,655
Operating Expenditures	\$37,575,830	\$ 34,602,590	\$11,882,705	\$4,639,910	\$1,504,015	\$1,532,930	\$4,138,160	\$1,823,360	\$336,385	\$17,010,905	\$7,347,320	\$122,394,110
Transfers to:												
Capital Imp.	333,150											333,150
Park Cap. Imp.												-
General		1,900,000									900,000	2,800,000
Park	67,100										550,000	617,100
Police & Fire Pension	416,095											416,095
Total Expenditures & Transfers	\$38,392,175	\$ 36,502,590	\$11,882,705	\$4,639,910	\$1,504,015	\$1,532,930	\$4,138,160	\$1,823,360	\$336,385	\$17,010,905	\$8,797,320	\$126,560,455
Revenues Over/(Under) Expenditures	\$ -	\$ 1,566,910	\$ 1,203,295	\$ -	\$ 260,985	\$ 92,170	\$ 256,840	\$ -	\$ -	\$ -	\$ -	\$ 3,380,200

General Fund Revenue Summary

General Fund Revenue Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Tax Revenue				
Property Tax	3,169,354	3,385,392	3,218,500	3,301,250
Sales Tax General	9,839,998	9,854,893	9,900,000	10,177,695
Gas/Motor Vehicle	1,492,294	1,629,427	1,595,000	1,762,000
Gross Rcpts	5,243,753	4,931,701	4,605,000	5,096,000
Cigarette Tax	48,459	40,186	48,000	45,000
Franchise Fees	268,808	224,063	250,000	205,000
County Taxes	2,895,551	2,884,627	2,770,000	2,930,000
Tax Revenue Total	22,958,217	22,950,288	22,386,500	23,516,945
Licenses, Permits, Finds and Fees				
License General	1,016,365	1,021,935	1,050,000	1,045,000
License Planning	1,089,774	1,156,272	1,045,500	1,084,500
License Court	291,559	239,344	250,000	250,000
Licenses, Permits, Finds and Fees Total	2,397,698	2,417,551	2,345,500	2,379,500
Intergovernmental				
Grant Revenue	2,143,550	789,822	70,000	70,000
GEMT Program Revenue	277,361	228,340	329,400	329,400
Intergov Services	1,087,090	1,086,619	1,082,305	975,545
Intergovernmental Total	3,508,001	2,104,781	1,481,705	1,374,945
Investment Income				
Interest & Rebates	1,133,812	354,390	31,000	40,000
Investment Income Total	1,133,812	354,390	31,000	40,000
Charges for Services				
Chrgs - Bldg Service	199,116	285,071	200,000	140,000
Chrgs-Public Safety	1,235,703	1,659,801	1,672,000	2,533,000
Chrgs - Recreation	3,456,117	3,355,391	3,631,900	3,694,160
Charges for Services Total	4,890,936	5,300,263	5,503,900	6,367,160
Other Revenues				
	(18,120)	—	—	—
Other Revenues Total	(18,120)	—	—	—

General Fund Revenue Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Other Financing Sources				
Transfers from Other	1,737,004	2,015,000	2,485,000	2,800,000
Other Financing Sources Total	1,737,004	2,015,000	2,485,000	2,800,000
Miscellaneous Revenue				
Other Revenues	946,639	1,059,572	694,600	959,315
Miscellaneous Revenue Total	946,639	1,059,572	694,600	959,315
Total	37,554,187	36,201,845	34,928,205	37,437,865

General Fund Revenue Detail

General Fund Revenue Detail

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Tax Revenue						
410005 - Property Taxes	3,055,180	3,268,243	3,100,000	3,182,750	82,750	2.7%
410010 - Property Taxes PILOTS	114,174	117,149	118,500	118,500	—	—%
410015 - General Sales Tax 1%	4,854,455	4,763,567	4,900,000	4,800,000	(100,000)	(2.0)%
410016 - AMJ Sales Tax	—	53,971	—	100,000	100,000	—%
410020 - Local Option Sales Tax .25%	1,293,607	1,279,922	1,300,000	1,360,000	60,000	4.6%
410025 - Fire Protection Sales Tax	1,505,829	1,570,432	1,500,000	1,586,930	86,930	5.8%
410030 - Use Sales Tax	2,186,107	2,187,001	2,200,000	2,330,765	130,765	5.9%
411005 - Cigarette Tax	48,459	40,186	48,000	45,000	(3,000)	(6.3)%
412005 - GR Natural Gas	981,087	1,143,182	1,000,000	1,100,000	100,000	10.0%
412010 - GR Water	49,967	53,343	55,000	53,000	(2,000)	(3.6)%
412015 - GR Electric	512,458	607,550	550,000	618,000	68,000	12.4%
412020 - GR KWD Utilities	2,595,595	2,732,810	2,600,000	3,000,000	400,000	15.4%
412025 - GR - Telecommunication	1,104,645	394,817	400,000	325,000	(75,000)	(18.8)%
413005 - Franchise Tax	268,808	224,063	250,000	205,000	(45,000)	(18.0)%
414005 - Fuel Sales Tax	1,061,324	1,166,447	1,150,000	1,275,000	125,000	10.9%
414010 - Vehicle Sales Tax	306,317	330,560	315,000	352,000	37,000	11.7%
414015 - Motor Vehicle Fee	124,653	132,421	130,000	135,000	5,000	3.8%
414020 - County Road & Bridge	984,515	958,262	970,000	970,000	—	—%
414025 - County Public Safety	1,911,036	1,926,365	1,800,000	1,960,000	160,000	8.9%
Tax Revenue Total	22,958,217	22,950,288	22,386,500	23,516,945	1,130,445	5.0%
Licenses, Permits, Finds and Fees						
430000 - Business License Holding	(29,104)	(10,165)	—	—	—	—%
430005 - Business Licenses	876,726	867,073	880,000	875,000	(5,000)	(0.6)%
430010 - Liquor Licenses	30,065	20,140	30,000	25,000	(5,000)	(16.7)%
430020 - Vehicle Fee	138,677	144,887	140,000	145,000	5,000	3.6%
430025 - Contractor Licenses	52,450	46,850	50,000	45,000	(5,000)	(10.0)%
431005 - Building Permits	835,602	838,576	800,000	850,000	50,000	6.3%
431010 - Grading Permits	260	(715)	500	500	—	—%
431015 - Electrical Permits	32,939	26,020	30,000	25,000	(5,000)	(16.7)%
431020 - Plumbing Permits	51,495	55,222	50,000	50,000	—	—%
431025 - Mechanical Permits	44,294	43,101	45,000	45,000	—	—%
431030 - Excavation Permits	11,600	91,915	10,000	10,000	—	—%
431035 - Fence Permits	11,232	10,032	10,000	10,000	—	—%

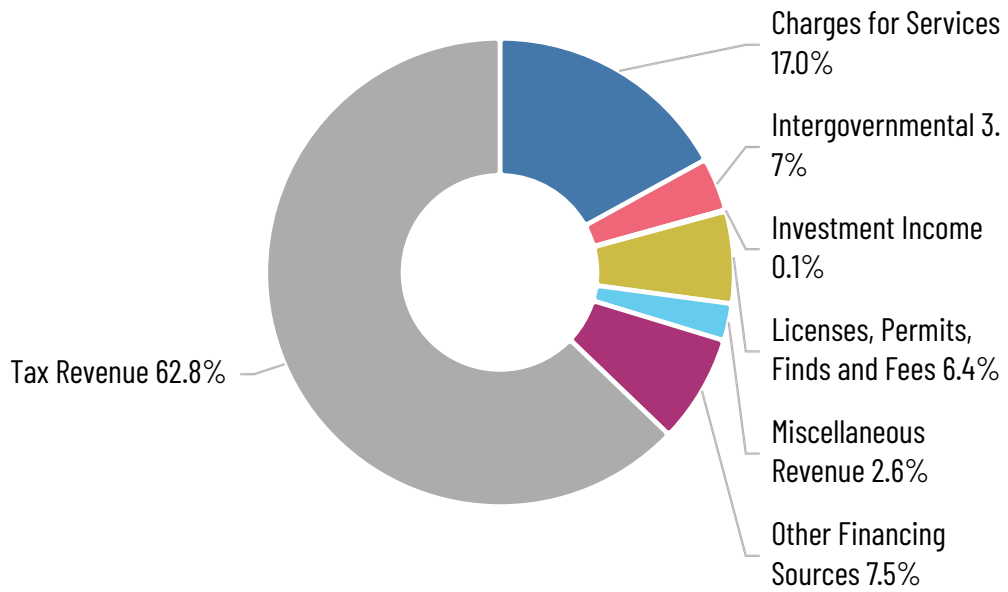
General Fund Revenue Detail

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
431040 - Sign Permits	4,097	2,967	4,000	3,000	(1,000)	(25.0)%
431045 - Driveway Permits	5,856	5,472	6,000	6,000	—	—%
432005 - Parking Lot Permits	39,950	36,832	40,000	40,000	—	—%
435005 - Court Fines & Costs	291,559	239,344	250,000	250,000	—	—%
Licenses, Permits, Finds and Fees Total	2,397,698	2,417,551	2,345,500	2,379,500	34,000	1.4%
Intergovernmental						
420005 - Grants	82,079	67,779	70,000	70,000	—	—%
420010 - Grants Federal Special Program	2,061,471	722,042	—	—	—	—%
421005 - GEMT Program	277,361	228,340	329,400	329,400	—	—%
422005 - SRO Services	452,247	467,830	470,000	510,000	40,000	8.5%
422010 - Public Safety/Dispatch	603,522	608,036	612,305	465,545	(146,760)	(24.0)%
422015 - Financial Services	31,322	10,754	—	—	—	—%
Intergovernmental Total	3,508,001	2,104,781	1,481,705	1,374,945	(106,760)	(7.2)%
Investment Income						
440005 - Interest Revenue	1,133,812	354,390	16,000	25,000	9,000	56.3%
440010 - Credit Card Rebates	—	—	15,000	15,000	—	—%
Investment Income Total	1,133,812	354,390	31,000	40,000	9,000	29.0%
Charges for Services						
432010 - Housing Inspections	75,514	81,040	75,000	80,000	5,000	6.7%
432015 - Planning & Zoning Fees	123,602	204,031	125,000	60,000	(65,000)	(52.0)%
442005 - Donations Recreation	56,139	48,752	64,500	68,000	3,500	5.4%
443005 - Sponsorship	16,000	18,749	14,000	4,500	(9,500)	(67.9)%
450005 - Grass Mowing & Cleanup	2,131	11,866	5,000	8,000	3,000	60.0%
451005 - Ambulance Fees	1,208,284	1,618,538	1,655,000	2,500,000	845,000	51.1%
451010 - Fire Programs	23,725	28,021	10,000	23,000	13,000	130.0%
452005 - Police Copies	1,563	1,377	2,000	2,000	—	—%
453005 - Merchandise Sales	—	—	2,500	2,500	—	—%
453010 - Concessions	185,808	177,349	204,070	412,680	208,610	102.2%
453015 - Concessions Alcohol	—	1,343	—	10,000	10,000	—%
453025 - Facility Rental	1,013,032	1,010,315	1,110,000	954,000	(156,000)	(14.1)%
453030 - Party Room Rental	12,210	7,010	11,200	9,310	(1,890)	(16.9)%
453035 - Booth Rental	42,220	40,550	43,000	43,000	—	—%
453060 - Labor Reimbursement	9,535	12,505	10,500	10,500	—	—%
453065 - Daily Admissions	341,461	314,467	338,000	316,000	(22,000)	(6.5)%
453070 - Season Passes	225,561	230,678	231,000	258,000	27,000	11.7%
453075 - Performance & Program Revenue	1,317,510	1,283,299	1,370,130	1,372,870	2,740	0.2%

General Fund Revenue Detail

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
453080 - Lessons	43,477	38,418	38,000	38,000	—	—%
453085 - Swim Team	29,140	27,419	27,500	27,500	—	—%
453090 - Facility Use Fees	150,422	127,682	155,000	155,000	—	—%
453095 - Skate Sharpening	342	320	500	300	(200)	(40.0)%
453100 - Dasherboard Advertising	13,261	16,534	12,000	12,000	—	—%
Charges for Services Total	4,890,936	5,300,263	5,503,900	6,367,160	863,260	15.7%
Other Revenues						
DUMREV - Dummy Revenue	(18,120)	—	—	—	—	—%
Other Revenues Total	(18,120)	—	—	—	—	—%
Other Financing Sources						
480005 - Transfers from General Fund	735,004	400,000	—	—	—	—%
480010 - Transfers from Electric	1,002,000	1,615,000	1,750,000	1,900,000	150,000	8.6%
480015 - Transfers from Park Imp	—	—	735,000	900,000	165,000	22.4%
Other Financing Sources Total	1,737,004	2,015,000	2,485,000	2,800,000	315,000	12.7%
Miscellaneous Revenue						
435010 - Court Live Scan	29,874	3,205	2,000	2,500	500	25.0%
435015 - Court KWD CVC	813	593	500	500	—	—%
435020 - Court Police Train	6,302	5,763	4,000	5,000	1,000	25.0%
442000 - Donations Other	100	—	—	—	—	—%
452600 - Facility Rental Other	10,750	6,150	6,500	—	(6,500)	(100.0)%
460005 - Bad Debt Recovered	21,716	27,101	10,000	10,000	—	—%
460010 - NSF Check Fee	1,626	1,569	1,000	1,500	500	50.0%
460015 - Miscellaneous Revenue	164,627	288,577	25,000	200,000	175,000	700.0%
460020 - Miscellaneous Over/Short	57	(152)	—	—	—	—%
460025 - Tower Lease Rental	219,086	235,079	156,000	185,180	29,180	18.7%
460035 - Administrative Fees	491,688	491,688	489,600	554,635	65,035	13.3%
Miscellaneous Revenue Total	946,639	1,059,572	694,600	959,315	264,715	38.1%
Total	37,554,187	36,201,845	34,928,205	37,437,865	2,509,660	7.2%

General Fund Revenues By Source

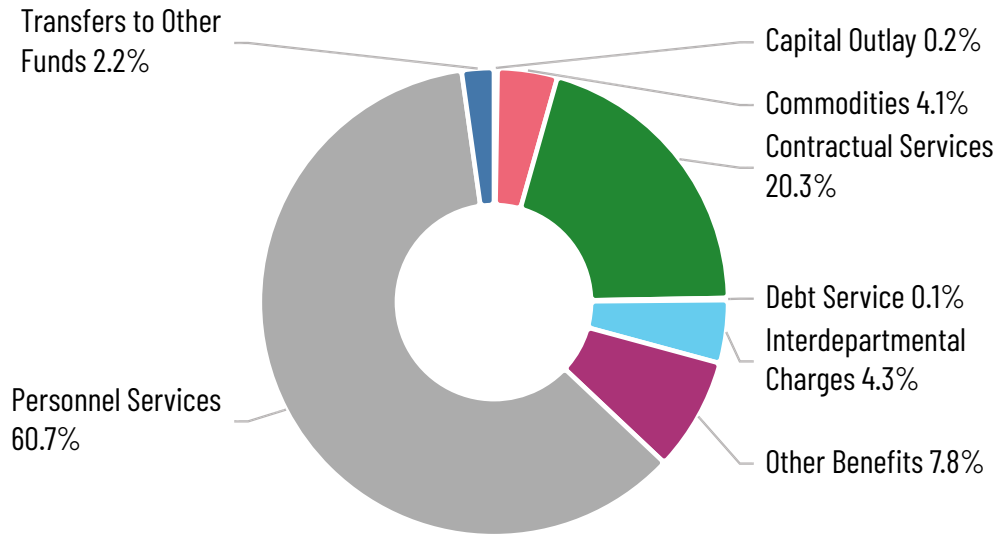


General Fund Expenditure Summary

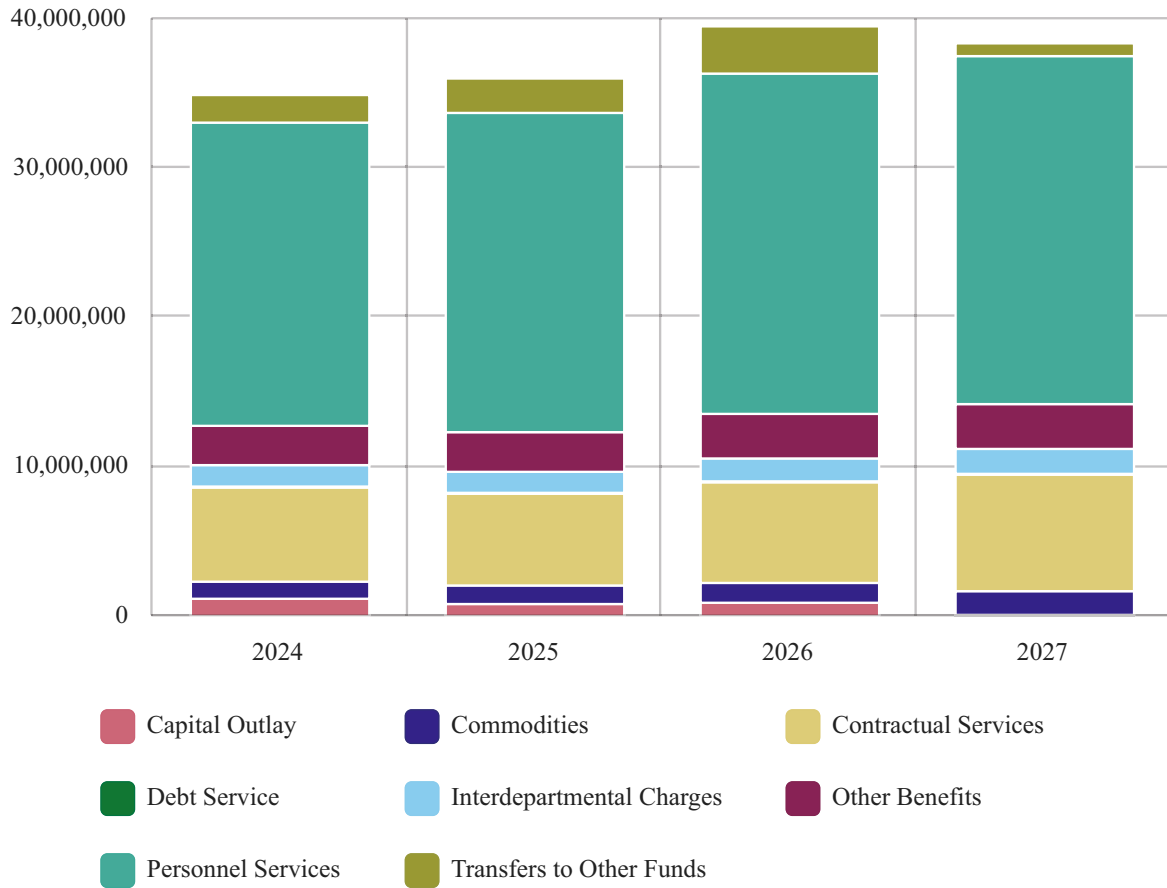
Expenditure Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Personnel Services				
Wages Full-time Civilian	6,522,561	6,792,197	7,147,319	7,537,550
Wages Full-time PF	10,851,183	11,426,436	12,151,876	12,346,390
Elected Officials	18,000	18,000	18,000	18,000
Wages Part-time	734,921	749,649	893,805	842,315
Overtime - Civilian	219,141	244,281	245,970	132,300
Overtime - PF	478,341	482,653	543,055	540,000
Clothing Allowance	7,860	8,220	9,400	15,600
Licensing Pay	97,590	101,257	91,100	120,100
Social Security	450,987	473,955	512,060	528,230
Medicare	111,802	121,642	119,345	130,425
Civilian Pension	408,988	433,375	480,215	485,600
Deferred Compensation	417,353	541,536	590,870	622,750
Personnel Services Total	20,318,726	21,393,200	22,803,015	23,319,260
Other Benefits Total	2,631,886	2,658,045	2,987,165	3,002,850
Contractual Services Total	6,305,930	6,145,677	6,743,583	7,807,585
Commodities Total	1,144,992	1,242,191	1,327,850	1,588,765
Capital Outlay Total	1,176,343	822,641	908,550	94,900
Debt Service Total	68,400	64,350	64,350	56,100
Interdepartmental Charges Total	1,435,868	1,406,488	1,532,637	1,669,730
Transfers to Other Funds Total	1,848,077	2,303,955	3,164,005	852,985
Total	34,930,223	36,036,547	39,531,155	38,392,175

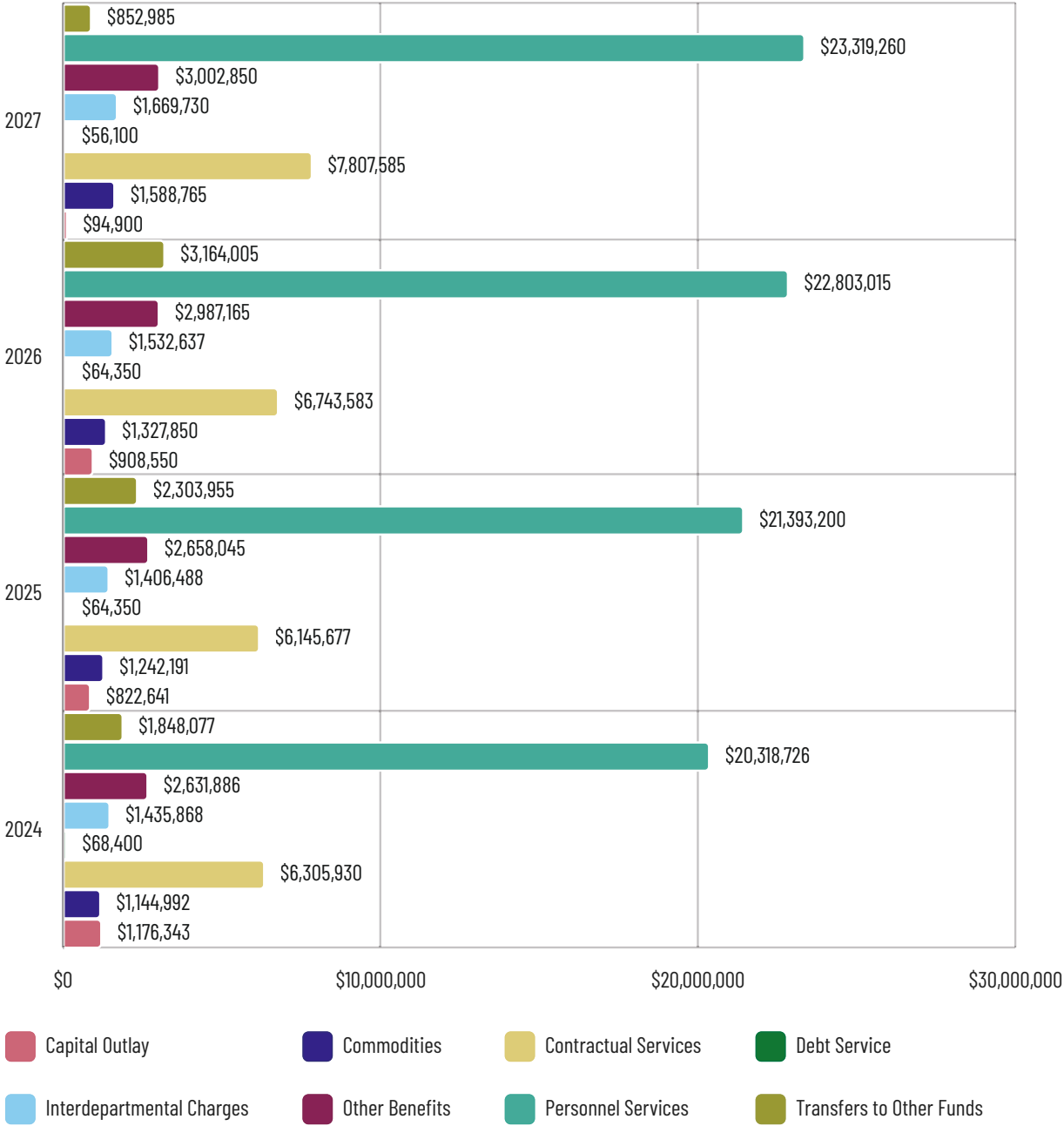
General Fund Expenditures By Category %



General Fund Expenditures By Category



General Fund Expenditures By Category





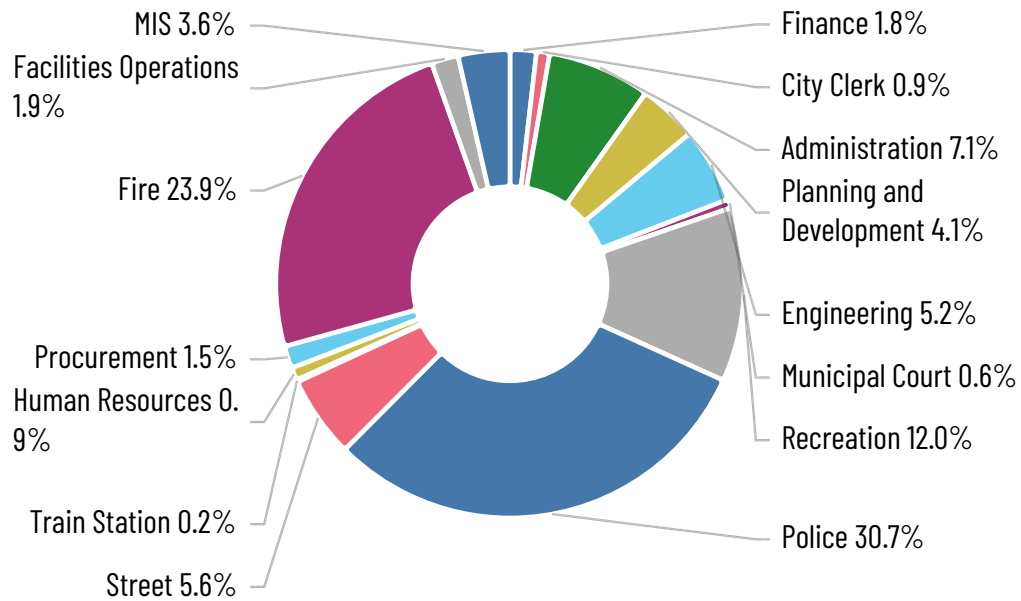
General Fund Departments



General Fund Department Budget Comparison

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Train Station	35,346	39,074	55,310	58,635	3,325	6.0%
City Clerk	267,422	310,622	334,460	347,205	12,745	3.8%
Administration	4,395,728	4,492,060	5,559,460	2,732,880	(2,826,580)	(50.8)%
Human Resources	282,590	297,754	333,460	333,590	130	0.0%
MIS	944,386	937,224	1,242,675	1,369,640	126,965	10.2%
Procurement	523,079	555,288	570,635	593,610	22,975	4.0%
Facilities Operations	625,000	695,720	698,049	715,435	17,386	2.5%
Finance	557,320	544,856	562,715	698,040	135,325	24.0%
Municipal Court	211,060	216,036	237,525	235,025	(2,500)	(1.1)%
Police	10,337,701	10,985,908	11,959,991	11,789,105	(170,886)	(1.4)%
Fire	8,134,550	8,364,305	8,922,875	9,168,860	245,985	2.8%
Engineering	1,367,973	1,331,552	1,368,195	1,995,825	627,630	45.9%
Street	1,807,309	1,938,265	2,066,535	2,167,850	101,315	4.9%
Planning and Development	1,215,019	1,261,121	1,382,550	1,564,320	181,770	13.1%
Recreation	4,225,740	4,066,763	4,236,720	4,622,155	385,435	9.1%
Total	34,930,223	36,036,547	39,531,155	38,392,175	(1,138,980)	(2.9)%

General Fund Department %



Train Station

Revenue Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Miscellaneous Revenue				
Other Revenues	\$ 5,750	\$ 1,150	\$ 1,500	
Miscellaneous Revenue Total	5,750	1,150	1,500	
Total	\$ 5,750	\$ 1,150	\$ 1,500	

Expenditure Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Personnel Services				
Medicare	175	155	400	405
Social Security	749	662	1,680	1,690
Wages Part-time	11,890	10,675	26,230	27,280
Personnel Services Total	12,815	11,493	28,310	29,375
Contractual Services Total	10,009	16,411	13,800	14,250
Commodities Total	4,505	3,137	4,400	4,900
Interdepartmental Charges Total	8,017	8,034	8,800	10,110
Total	35,346	39,074	55,310	58,635

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Expenditures								
101-01-005-000	510020	Wages Part Time	11,890	10,675	26,230	27,280	1,050	4.00%
101-01-005-000	511005	Social Security	749	662	1,680	1,690	10	0.60%
101-01-005-000	511010	Medicare	175	155	400	405	5	1.25%
101-01-005-000	520075	Professional Services Other	341	9,640	2,500	2,800	300	12.00%
101-01-005-000	522005	Alarm System Maintenance	705	953	850	1,000	150	17.65%
101-01-005-000	522010	Building & Grounds Maint	5,128	3,940	5,000	5,000	—	—%
101-01-005-000	522020	Custodial Services	—	—	1,500	1,500	—	—%
101-01-005-000	522060	Telephone & Cellular	3,836	1,877	3,700	3,700	—	—%
101-01-005-000	527005	Travel	—	—	250	250	—	—%
101-01-005-000	530005	Office Supplies	330	73	400	400	—	—%
101-01-005-000	530035	Food	652	—	500	500	—	—%
101-01-005-000	530040	Janitorial Supplies	424	137	500	500	—	—%
101-01-005-000	531020	Natural Gas	3,099	2,838	3,000	3,000	—	—%
101-01-005-000	531040	Stormwater Service Charge	—	88	—	500	500	—%
101-01-005-000	550010	Electric Charges	6,072	5,886	6,500	7,500	1,000	15.38%
101-01-005-000	550025	Sanitation	900	900	900	1,000	100	11.11%
101-01-005-000	550030	Water Charges	1,045	1,248	1,400	1,610	210	15.00%
Expenditures Total			35,346	39,074	55,310	58,635	3,325	6.01%

Expenditure Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Personnel Services				
Medicare	2,349	2,502	2,545	2,650
Social Security	10,046	10,696	10,885	11,340
Civilian Pension	8,093	9,718	9,960	10,720
Deferred Compensation	2,490	4,314	4,570	4,950
Elected Officials	18,000	18,000	18,000	18,000
Wages Full-time Civilian	138,702	149,331	152,180	161,930
Overtime - Civilian	2,543	389	3,350	3,000
Personnel Services Total	182,223	194,950	201,490	212,590
Other Benefits Total	18,447	18,720	19,570	20,115
Contractual Services Total	41,191	67,561	65,900	67,000
Commodities Total	25,093	29,281	47,000	47,000
Capital Outlay Total	467	110	500	500
Total	267,422	310,622	334,460	347,205

Expenditure Detail

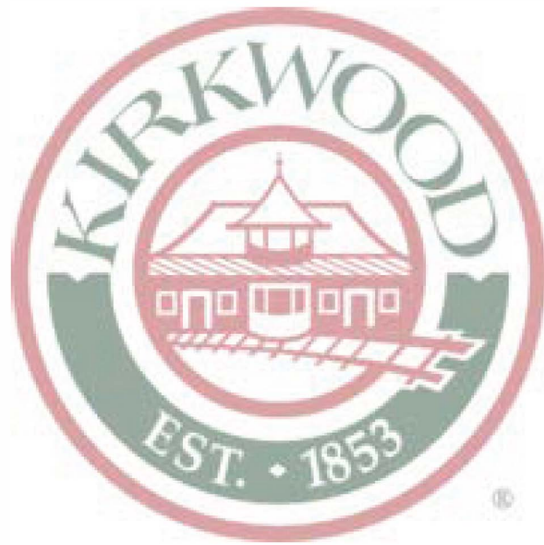
Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Expenditures								
101-01-010-000	510005	Wages Full Time Civilian	138,702	149,331	152,180	161,930	9,750	6.41%
101-01-010-000	510015	Wages Elected Officials	18,000	18,000	18,000	18,000	—	—%
101-01-010-000	510025	Overtime Civilian	2,543	389	3,350	3,000	(350)	(10.45)%
101-01-010-000	511005	Social Security	10,046	10,696	10,885	11,340	455	4.18%
101-01-010-000	511010	Medicare	2,349	2,502	2,545	2,650	105	4.13%
101-01-010-000	512005	Retirement Civilian	8,093	9,718	9,960	10,720	760	7.63%
101-01-010-000	512015	Deferred Compensation	2,490	4,314	4,570	4,950	380	8.32%
101-01-010-000	513005	Insurance Health	17,564	17,834	18,655	19,200	545	2.92%
101-01-010-000	513010	Insurance Dental	726	728	755	755	—	—%
101-01-010-000	513015	Insurance Vision	158	158	160	160	—	—%
101-01-010-000	520020	Election Expenses	17,704	40,384	35,000	35,000	—	—%
101-01-010-000	520065	Training	250	1,917	3,500	3,500	—	—%
101-01-010-000	520075	Professional Services Other	15,399	14,105	15,000	15,000	—	—%
101-01-010-000	522060	Telephone & Cellular	531	667	500	1,600	1,100	220.00%
101-01-010-000	525010	Insurance Workers Comp	1,632	1,496	1,900	1,900	—	—%
101-01-010-000	526005	Advertising	3,268	4,798	4,500	4,500	—	—%
101-01-010-000	526020	Printing	7	271	500	500	—	—%
101-01-010-000	527005	Travel	2,400	3,922	5,000	5,000	—	—%
101-01-010-000	530005	Office Supplies	2,946	3,636	6,500	6,500	—	—%
101-01-010-000	530035	Food	5,924	6,485	8,500	8,500	—	—%
101-01-010-000	532005	Membership Dues	15,158	18,667	30,000	30,000	—	—%
101-01-010-000	535010	Employee Engagement	1,065	494	2,000	2,000	—	—%
101-01-010-000	610060	Small Cap Office Furniture	467	110	500	500	—	—%
Expenditures Total			267,422	310,622	334,460	347,205	12,745	3.81%

Expenditure Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Personnel Services				
Medicare	7,019	6,766	6,950	9,400
Social Security	23,583	23,503	28,140	40,200
Civilian Pension	29,720	29,674	32,030	29,620
Deferred Compensation	20,830	25,778	27,300	25,670
Wages Full-time Civilian	476,978	467,070	492,870	643,370
Wages Part-time	—	—	5,240	5,000
Overtime - Civilian	9	—	—	—
Personnel Services Total	558,138	552,791	592,530	753,260
Other Benefits Total	67,332	67,382	72,185	72,185
Contractual Services Total	628,557	644,180	678,705	757,025
Commodities Total	35,210	24,112	40,885	138,085
Capital Outlay Total	1,107,352	755,437	853,000	3,000
Debt Service Total	68,400	64,350	64,350	56,100
Interdepartmental Charges Total	109,122	106,653	120,500	136,880
Transfers to Other Funds Total	1,821,617	2,277,155	3,137,305	816,345
Total	4,395,728	4,492,060	5,559,460	2,732,880

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Expenditures								
101-01-015-000	510005	Wages Full Time Civilian	476,978	467,070	492,870	643,370	150,500	30.54%
101-01-015-000	510020	Wages Part Time	—	—	5,240	5,000	(240)	(4.58)%
101-01-015-000	510025	Overtime Civilian	9	—	—	—	—	—%
101-01-015-000	511005	Social Security	23,583	23,503	28,140	40,200	12,060	42.86%
101-01-015-000	511010	Medicare	7,019	6,766	6,950	9,400	2,450	35.25%
101-01-015-000	512005	Retirement Civilian	29,720	29,674	32,030	29,620	(2,410)	(7.52)%
101-01-015-000	512015	Deferred Compensation	20,830	25,778	27,300	25,670	(1,630)	(5.97)%
101-01-015-000	513005	Insurance Health	65,564	66,016	70,350	70,350	—	—%
101-01-015-000	513010	Insurance Dental	1,452	1,123	1,515	1,515	—	—%
101-01-015-000	513015	Insurance Vision	316	243	320	320	—	—%
101-01-015-000	520010	Bank & Credit Card Fees	4,300	7,483	3,000	10,000	7,000	233.33%
101-01-015-000	520030	Legal	242,111	218,391	260,000	260,000	—	—%
101-01-015-000	520050	Personnel Consultants	72,571	43,630	52,000	60,000	8,000	15.38%
101-01-015-000	520055	Public Relations	634	—	1,500	1,500	—	—%
101-01-015-000	520065	Training	4,823	3,226	8,000	8,000	—	—%
101-01-015-000	520075	Professional Services Other	92,606	177,590	120,000	180,000	60,000	50.00%
101-01-015-000	520085	Human Rights Commission	1,405	696	2,000	2,000	—	—%
101-01-015-000	520095	Urban Forestry Commission	—	336	1,200	1,200	—	—%
101-01-015-000	522010	Building & Grounds Maint	36,096	3,623	37,000	37,000	—	—%
101-01-015-000	522035	Laundry Towels	2,044	2,671	2,500	3,000	500	20.00%
101-01-015-000	522060	Telephone & Cellular	4,121	4,853	5,600	5,600	—	—%
101-01-015-000	524005	Rentals Copier	2,078	3,974	3,000	4,000	1,000	33.33%
101-01-015-000	524025	Rentals Parking Lots	78,245	80,596	85,000	85,000	—	—%
101-01-015-000	525005	Insurance General Liability	39,381	38,145	36,180	38,000	1,820	5.03%
101-01-015-000	525010	Insurance Workers Comp	4,092	3,751	4,725	4,725	—	—%
101-01-015-000	526005	Advertising	20,066	20,067	25,000	25,000	—	—%
101-01-015-000	526020	Printing	16,217	25,990	18,000	18,000	—	—%
101-01-015-000	527005	Travel	7,767	9,159	14,000	14,000	—	—%
101-01-015-000	530005	Office Supplies	3,589	3,900	5,000	5,000	—	—%
101-01-015-000	530015	Clothing	340	786	900	900	—	—%
101-01-015-000	530020	Coffee Services	2,172	4,536	3,000	4,000	1,000	33.33%
101-01-015-000	530035	Food	2,772	1,928	3,000	3,000	—	—%
101-01-015-000	530060	Postage	835	3,351	1,700	1,700	—	—%
101-01-015-000	531040	Stormwater Service Charge	—	1,084	—	6,000	6,000	—%



Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
101-01-015-000	532005	Membership Dues	2,864	4,910	6,000	6,000	—	—%
101-01-015-000	532010	Publications	2,075	1,422	2,500	2,500	—	—%
101-01-015-000	533055	Motor Fuel & Lubricants	11,399	(2,639)	385	385	—	—%
101-01-015-000	533060	Operating Supplies Other	—	240	400	400	—	—%
101-01-015-000	535005	Mission Possible	—	—	3,000	3,000	—	—%
101-01-015-000	535010	Employee Engagement	2,213	4,594	3,000	5,200	2,200	73.33%
101-01-015-000	535025	Contingency	6,950	—	12,000	100,000	88,000	733.33%
101-01-015-000	540015	Debt Service Interest	68,400	64,350	64,350	56,100	(8,250)	(12.82)%
101-01-015-000	550010	Electric Charges	91,088	85,801	100,000	115,000	15,000	15.00%
101-01-015-000	550020	Fleet Services	9,552	9,552	10,000	9,880	(120)	(1.20)%
101-01-015-000	550025	Sanitation	1,500	1,500	1,500	1,650	150	10.00%
101-01-015-000	550030	Water Charges	6,982	9,799	9,000	10,350	1,350	15.00%
101-01-015-000	560005	Transfers to Other Funds	1,821,617	2,277,155	3,137,305	816,345	(2,320,960)	(73.98)%
101-01-015-000	610020	Small Cap Equip & Machinery	1,614	510	1,000	1,000	—	—%
101-01-015-000	610060	Small Cap Office Furniture	2,089	1,053	2,000	2,000	—	—%
101-01-015-000	620040	Machinery & Equipment	1,103,649	753,874	850,000	—	(850,000)	(100.00)%
Expenditures Total			4,395,728	4,492,060	5,559,460	2,732,880	(2,826,580)	(50.84)%

Expenditure Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Personnel Services				
Medicare	2,125	2,328	2,490	2,540
Social Security	9,356	9,954	10,655	10,860
Civilian Pension	9,892	10,772	11,100	11,380
Deferred Compensation	3,044	4,526	5,120	5,250
Wages Full-time Civilian	150,452	165,463	170,665	174,130
Overtime - Civilian	1,460	259	1,000	1,000
Personnel Services Total	176,330	193,301	201,030	205,160
Other Benefits Total	23,661	24,095	24,030	24,030
Contractual Services Total	47,633	37,107	69,800	65,800
Commodities Total	34,691	43,020	37,600	37,600
Capital Outlay Total	276	231	1,000	1,000
Total	282,590	297,754	333,460	333,590

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Expenditures								
101-01-020-000	510005	Wages Full Time Civilian	150,452	165,463	170,665	174,130	3,465	2.03%
101-01-020-000	510025	Overtime Civilian	1,460	259	1,000	1,000	—	—%
101-01-020-000	511005	Social Security	9,356	9,954	10,655	10,860	205	1.92%
101-01-020-000	511010	Medicare	2,125	2,328	2,490	2,540	50	2.01%
101-01-020-000	512005	Retirement Civilian	9,892	10,772	11,100	11,380	280	2.52%
101-01-020-000	512015	Deferred Compensation	3,044	4,526	5,120	5,250	130	2.54%
101-01-020-000	513005	Insurance Health	22,777	23,209	23,110	23,110	—	—%
101-01-020-000	513010	Insurance Dental	726	728	760	760	—	—%
101-01-020-000	513015	Insurance Vision	158	158	160	160	—	—%
101-01-020-000	520030	Legal	13,499	11,294	15,000	15,000	—	—%
101-01-020-000	520040	Medical Examinations	15,260	13,951	20,000	16,000	(4,000)	(20.00)%
101-01-020-000	520065	Training	4,998	1,023	8,000	8,000	—	—%
101-01-020-000	520075	Professional Services Other	—	—	3,900	3,900	—	—%
101-01-020-000	522040	Office Equipment Maintenance	2,957	2,701	3,300	3,300	—	—%
101-01-020-000	522060	Telephone & Cellular	266	333	600	600	—	—%
101-01-020-000	525010	Insurance Workers Comp	1,632	1,496	1,900	1,900	—	—%
101-01-020-000	526015	Personnel Recruitment	2,506	1,697	5,000	5,000	—	—%
101-01-020-000	527005	Travel	6,516	4,612	12,100	12,100	—	—%
101-01-020-000	530035	Food	1,035	1,658	2,400	2,400	—	—%
101-01-020-000	532005	Membership Dues	4,466	8,487	5,000	5,000	—	—%
101-01-020-000	533060	Operating Supplies Other	87	—	200	200	—	—%
101-01-020-000	535010	Employee Engagement	29,104	32,874	30,000	30,000	—	—%
101-01-020-000	610060	Small Cap Office Furniture	276	231	1,000	1,000	—	—%
Expenditures Total			282,590	297,754	333,460	333,590	130	0.04%

Expenditure Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Personnel Services				
Medicare	5,193	5,564	5,725	5,840
Social Security	22,208	23,793	24,460	24,950
Civilian Pension	22,276	24,556	23,280	24,150
Deferred Compensation	6,511	10,010	10,745	11,150
Wages Full-time Civilian	325,215	346,732	353,170	369,670
Wages Part-time	28,706	30,962	30,145	30,830
Overtime - Civilian	1,805	68	3,670	2,000
Personnel Services Total	411,915	441,685	451,195	468,590
Other Benefits Total	48,172	48,634	50,970	50,865
Contractual Services Total	54,590	56,769	59,790	62,960
Commodities Total	5,743	5,741	5,220	5,720
Capital Outlay Total	1,099	899	1,000	1,000
Interdepartmental Charges Total	1,560	1,560	2,460	4,475
Total	523,079	555,288	570,635	593,610

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Expenditures								
101-01-030-031	510005	Wages Full Time Civilian	279,250	297,581	307,985	318,210	10,225	3.32%
101-01-030-031	510020	Wages Part Time	28,706	30,962	30,145	30,830	685	2.27%
101-01-030-031	510025	Overtime Civilian	1,805	68	3,670	2,000	(1,670)	(45.50)%
101-01-030-031	511005	Social Security	19,303	20,659	21,270	21,760	490	2.30%
101-01-030-031	511010	Medicare	4,514	4,831	4,975	5,090	115	2.31%
101-01-030-031	512005	Retirement Civilian	19,288	21,362	20,020	20,810	790	3.95%
101-01-030-031	512015	Deferred Compensation	5,592	8,591	9,240	9,610	370	4.00%
101-01-030-031	513005	Insurance Health	41,288	41,959	43,880	43,880	—	—%
101-01-030-031	513010	Insurance Dental	1,452	1,456	1,520	1,520	—	—%
101-01-030-031	513015	Insurance Vision	315	315	420	315	(105)	(25.00)%
101-01-030-031	520030	Legal	1,360	1,138	1,400	1,400	—	—%
101-01-030-031	520065	Training	2,202	2,541	1,000	2,000	1,000	100.00%
101-01-030-031	520075	Professional Services Other	15,288	15,500	16,000	16,000	—	—%
101-01-030-031	522060	Telephone & Cellular	2,432	2,636	3,000	3,000	—	—%
101-01-030-031	524005	Rentals Copier	197	137	700	700	—	—%
101-01-030-031	525005	Insurance General Liability	3,591	3,511	3,390	3,560	170	5.01%
101-01-030-031	525010	Insurance Workers Comp	4,092	3,751	4,725	4,725	—	—%
101-01-030-031	526020	Printing	—	—	250	250	—	—%
101-01-030-031	527005	Travel	2,412	3,887	4,600	4,600	—	—%
101-01-030-031	530005	Office Supplies	435	1,116	1,000	1,000	—	—%
101-01-030-031	530015	Clothing	506	494	500	500	—	—%
101-01-030-031	530035	Food	619	362	550	550	—	—%
101-01-030-031	530040	Janitorial Supplies	736	689	750	750	—	—%
101-01-030-031	530060	Postage	—	1	100	100	—	—%
101-01-030-031	531040	Stormwater Service Charge	—	53	—	500	500	—%
101-01-030-031	532005	Membership Dues	126	138	1,000	1,000	—	—%
101-01-030-031	532010	Publications	—	—	500	500	—	—%
101-01-030-031	533055	Motor Fuel & Lubricants	173	171	120	120	—	—%
101-01-030-031	535015	Inventory Adjustments	—	2,497	—	—	—	—%
101-01-030-031	550020	Fleet Services	804	804	1,710	2,925	1,215	71.05%
101-01-030-031	610060	Small Cap Office Furniture	1,099	899	1,000	1,000	—	—%
101-01-030-032	510005	Wages Full Time Civilian	45,965	49,151	45,185	51,460	6,275	13.89%
101-01-030-032	511005	Social Security	2,906	3,134	3,190	3,190	—	—%
101-01-030-032	511010	Medicare	679	733	750	750	—	—%



Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
101-01-030-032	512005	Retirement Civilian	2,988	3,194	3,260	3,340	80	2.45%
101-01-030-032	512015	Deferred Compensation	919	1,420	1,505	1,540	35	2.33%
101-01-030-032	513005	Insurance Health	4,897	4,682	4,900	4,900	—	—%
101-01-030-032	513010	Insurance Dental	181	182	200	200	—	—%
101-01-030-032	513015	Insurance Vision	39	39	50	50	—	—%
101-01-030-032	520065	Training	—	—	—	1,000	1,000	—%
101-01-030-032	520075	Professional Services Other	18,923	19,916	20,000	21,000	1,000	5.00%
101-01-030-032	525010	Insurance Workers Comp	4,092	3,751	4,725	4,725	—	—%
101-01-030-032	533055	Motor Fuel & Lubricants	71	65	100	100	—	—%
101-01-030-032	533060	Operating Supplies Other	309	155	300	300	—	—%
101-01-030-032	533070	Safety Equipment	2,768	—	300	300	—	—%
101-01-030-032	550020	Fleet Services	756	756	750	1,550	800	106.67%
Expenditures Total			523,079	555,288	570,635	593,610	22,975	4.03%

Expenditure Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Personnel Services				
Medicare	5,300	5,139	5,125	4,760
Social Security	22,661	21,975	21,245	20,370
Civilian Pension	19,510	22,300	22,395	21,350
Deferred Compensation	11,363	9,867	9,750	9,860
Wages Full-time Civilian	346,658	326,279	336,935	321,510
Overtime - Civilian	6,415	6,253	15,750	7,000
Personnel Services Total	411,906	391,813	411,200	384,850
Other Benefits Total	24,721	28,946	25,275	25,615
Contractual Services Total	503,773	508,931	797,850	951,075
Commodities Total	3,986	7,534	8,350	8,100
Total	944,386	937,224	1,242,675	1,369,640

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Expenditures								
101-01-025-000	510005	Wages Full Time Civilian	346,658	326,279	336,935	321,510	(15,425)	(4.58)%
101-01-025-000	510025	Overtime Civilian	6,415	6,253	15,750	7,000	(8,750)	(55.56)%
101-01-025-000	511005	Social Security	22,661	21,975	21,245	20,370	(875)	(4.12)%
101-01-025-000	511010	Medicare	5,300	5,139	5,125	4,760	(365)	(7.12)%
101-01-025-000	512005	Retirement Civilian	19,510	22,300	22,395	21,350	(1,045)	(4.67)%
101-01-025-000	512015	Deferred Compensation	11,363	9,867	9,750	9,860	110	1.13%
101-01-025-000	513005	Insurance Health	23,644	27,617	24,265	24,265	—	—%
101-01-025-000	513010	Insurance Dental	847	1,092	760	1,100	340	44.74%
101-01-025-000	513015	Insurance Vision	230	237	250	250	—	—%
101-01-025-000	520045	Microfilming & Storage Service	6,531	9,319	8,000	—	(8,000)	(100.00)%
101-01-025-000	520065	Training	11,870	12,068	11,200	12,200	1,000	8.93%
101-01-025-000	520075	Professional Services Other	117,233	102,062	93,500	149,500	56,000	59.89%
101-01-025-000	522015	Computer Maintenance	55,678	75,164	121,300	142,300	21,000	17.31%
101-01-025-000	522055	Software Maintenance	304,603	305,990	558,000	641,225	83,225	14.91%
101-01-025-000	522060	Telephone & Cellular	1,464	1,445	1,000	1,000	—	—%
101-01-025-000	525010	Insurance Workers Comp	2,448	2,244	2,850	2,850	—	—%
101-01-025-000	527005	Travel	3,947	641	2,000	2,000	—	—%
101-01-025-000	530005	Office Supplies	1,410	2,639	3,000	3,000	—	—%
101-01-025-000	530025	Computer Supplies	2,561	4,894	5,000	5,000	—	—%
101-01-025-000	530060	Postage	15	1	100	100	—	—%
101-01-025-000	532005	Membership Dues	—	—	250	—	(250)	(100.00)%
Expenditures Total			944,386	937,224	1,242,675	1,369,640	126,965	10.22%

Expenditure Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Personnel Services				
Medicare	3,479	3,913	4,200	4,080
Social Security	14,877	16,727	17,815	17,430
Civilian Pension	14,135	16,049	18,950	15,930
Deferred Compensation	7,343	6,803	8,700	7,350
Wages Full-time Civilian	212,035	225,234	215,489	239,010
Wages Part-time	16,554	33,666	35,500	36,130
Overtime - Civilian	4,309	5,967	9,000	6,000
Personnel Services Total	272,733	308,359	309,654	325,930
Other Benefits Total	30,627	37,401	34,030	34,030
Contractual Services Total	263,291	287,737	273,240	284,655
Commodities Total	37,845	42,539	62,225	50,600
Capital Outlay Total	5,552	4,732	3,000	8,500
Interdepartmental Charges Total	14,952	14,952	15,900	11,720
Total	625,000	695,720	698,049	715,435

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Expenditures								
101-07-035-000	510005	Wages Full Time Civilian	212,035	225,234	215,489	239,010	23,521	10.92%
101-07-035-000	510020	Wages Part Time	16,554	33,666	35,500	36,130	630	1.77%
101-07-035-000	510025	Overtime Civilian	4,309	5,967	9,000	6,000	(3,000)	(33.33)%
101-07-035-000	511005	Social Security	14,877	16,727	17,815	17,430	(385)	(2.16)%
101-07-035-000	511010	Medicare	3,479	3,913	4,200	4,080	(120)	(2.86)%
101-07-035-000	512005	Retirement Civilian	14,135	16,049	18,950	15,930	(3,020)	(15.94)%
101-07-035-000	512015	Deferred Compensation	7,343	6,803	8,700	7,350	(1,350)	(15.52)%
101-07-035-000	513005	Insurance Health	29,694	36,331	32,885	32,885	—	—%
101-07-035-000	513010	Insurance Dental	756	880	945	945	—	—%
101-07-035-000	513015	Insurance Vision	178	191	200	200	—	—%
101-07-035-000	520065	Training	—	—	3,000	2,000	(1,000)	(33.33)%
101-07-035-000	520075	Professional Services Other	94,319	101,420	88,210	92,620	4,410	5.00%
101-07-035-000	522005	Alarm System Maintenance	29,601	23,942	14,000	14,700	700	5.00%
101-07-035-000	522010	Building & Grounds Maint	81,727	88,767	108,000	103,115	(4,885)	(4.52)%
101-07-035-000	522020	Custodial Services	26,974	44,198	28,300	40,000	11,700	41.34%
101-07-035-000	522060	Telephone & Cellular	3,801	4,141	3,000	3,000	—	—%
101-07-035-000	525005	Insurance General Liability	10,512	10,276	9,930	10,420	490	4.93%
101-07-035-000	525010	Insurance Workers Comp	16,356	14,993	18,800	18,800	—	—%
101-07-035-000	530005	Office Supplies	218	310	200	200	—	—%
101-07-035-000	530010	Building & Grounds Supplies	37,538	21,938	50,000	30,000	(20,000)	(40.00)%
101-07-035-000	530015	Clothing	1,483	1,511	1,200	1,500	300	25.00%
101-07-035-000	530040	Janitorial Supplies	(5,070)	13,177	7,000	12,000	5,000	71.43%
101-07-035-000	531040	Stormwater Service Charge	—	196	—	1,200	1,200	—%
101-07-035-000	533055	Motor Fuel & Lubricants	3,273	4,607	2,825	4,700	1,875	66.37%
101-07-035-000	533070	Safety Equipment	403	800	1,000	1,000	—	—%
101-07-035-000	550020	Fleet Services	13,968	13,968	14,500	10,180	(4,320)	(29.79)%
101-07-035-000	550025	Sanitation	984	984	1,400	1,540	140	10.00%
101-07-035-000	610020	Small Cap Equip & Machinery	5,552	4,732	3,000	8,500	5,500	183.33%
Expenditures Total			625,000	695,720	698,049	715,435	17,386	2.49%

Expenditure Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Personnel Services				
Medicare	6,011	5,547	5,825	6,800
Social Security	25,697	23,723	25,105	29,070
Civilian Pension	23,328	22,708	25,600	30,470
Deferred Compensation	25,593	8,446	11,810	14,060
Wages Full-time Civilian	380,635	365,063	369,700	463,820
Overtime - Civilian	8,848	12,622	8,000	5,000
Personnel Services Total	470,113	438,109	446,040	549,220
Other Benefits Total	37,933	42,629	42,545	58,450
Contractual Services Total	37,746	54,057	55,580	73,420
Commodities Total	6,603	9,861	14,550	13,950
Capital Outlay Total	4,925	200	4,000	3,000
Total	557,320	544,856	562,715	698,040

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Expenditures								
101-01-040-000	510005	Wages Full Time Civilian	380,635	365,063	369,700	463,820	94,120	25.46%
101-01-040-000	510025	Overtime Civilian	8,848	12,622	8,000	5,000	(3,000)	(37.50)%
101-01-040-000	511005	Social Security	25,697	23,723	25,105	29,070	3,965	15.79%
101-01-040-000	511010	Medicare	6,011	5,547	5,825	6,800	975	16.74%
101-01-040-000	512005	Retirement Civilian	23,328	22,708	25,600	30,470	4,870	19.02%
101-01-040-000	512015	Deferred Compensation	25,593	8,446	11,810	14,060	2,250	19.05%
101-01-040-000	513005	Insurance Health	35,061	40,344	39,175	55,000	15,825	40.40%
101-01-040-000	513010	Insurance Dental	1,361	1,366	1,520	2,000	480	31.58%
101-01-040-000	513015	Insurance Vision	296	296	350	450	100	28.57%
101-01-040-000	514005	Unemployment	1,216	624	1,500	1,000	(500)	(33.33)%
101-01-040-000	520005	Audit	18,200	29,410	22,500	30,000	7,500	33.33%
101-01-040-000	520030	Legal	1,360	1,138	1,500	1,500	—	—%
101-01-040-000	520065	Training	1,648	4,486	7,000	6,500	(500)	(7.14)%
101-01-040-000	520075	Professional Services Other	5,021	5,231	8,000	18,000	10,000	125.00%
101-01-040-000	522040	Office Equipment Maintenance	345	360	2,000	2,000	—	—%
101-01-040-000	522060	Telephone & Cellular	531	1,215	1,020	1,200	180	17.65%
101-01-040-000	525005	Insurance General Liability	3,591	3,511	3,400	3,560	160	4.71%
101-01-040-000	525010	Insurance Workers Comp	4,896	4,488	5,660	5,660	—	—%
101-01-040-000	527005	Travel	2,153	4,218	4,500	5,000	500	11.11%
101-01-040-000	530005	Office Supplies	2,569	3,716	5,500	5,500	—	—%
101-01-040-000	530015	Clothing	—	532	1,000	1,000	—	—%
101-01-040-000	530035	Food	555	254	750	750	—	—%
101-01-040-000	530060	Postage	2,306	2,550	4,500	3,200	(1,300)	(28.89)%
101-01-040-000	532005	Membership Dues	933	1,905	1,300	2,000	700	53.85%
101-01-040-000	532010	Publications	240	590	1,000	1,000	—	—%
101-01-040-000	533060	Operating Supplies Other	—	314	500	500	—	—%
101-01-040-000	610060	Small Cap Office Furniture	4,925	200	4,000	3,000	(1,000)	(25.00)%
Expenditures Total			557,320	544,856	562,715	698,040	135,325	24.05%

Expenditure Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Personnel Services				
Medicare	2,065	2,151	2,465	2,340
Social Security	8,830	9,200	10,535	10,010
Civilian Pension	8,357	8,702	10,075	9,330
Deferred Compensation	2,568	3,867	4,120	4,300
Wages Full-time Civilian	126,307	132,081	137,275	140,990
Wages Part-time	17,986	17,986	18,000	18,000
Overtime - Civilian	2,254	1,792	5,000	2,500
Personnel Services Total	168,367	175,779	187,470	187,470
Other Benefits Total	24,114	24,553	25,940	24,940
Contractual Services Total	12,831	13,290	16,565	16,415
Commodities Total	5,389	2,200	6,550	5,200
Capital Outlay Total	360	213	1,000	1,000
Total	211,060	216,036	237,525	235,025

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Expenditures								
101-01-045-000	510005	Wages Full Time Civilian	126,307	132,081	137,275	140,990	3,715	2.71%
101-01-045-000	510020	Wages Part Time	17,986	17,986	18,000	18,000	—	—%
101-01-045-000	510025	Overtime Civilian	2,254	1,792	5,000	2,500	(2,500)	(50.00)%
101-01-045-000	511005	Social Security	8,830	9,200	10,535	10,010	(525)	(4.98)%
101-01-045-000	511010	Medicare	2,065	2,151	2,465	2,340	(125)	(5.07)%
101-01-045-000	512005	Retirement Civilian	8,357	8,702	10,075	9,330	(745)	(7.39)%
101-01-045-000	512015	Deferred Compensation	2,568	3,867	4,120	4,300	180	4.37%
101-01-045-000	513005	Insurance Health	23,230	23,667	25,000	24,000	(1,000)	(4.00)%
101-01-045-000	513010	Insurance Dental	726	728	760	760	—	—%
101-01-045-000	513015	Insurance Vision	158	158	180	180	—	—%
101-01-045-000	520010	Bank & Credit Card Fees	—	—	150	—	(150)	(100.00)%
101-01-045-000	520030	Legal	2,686	2,247	3,100	3,100	—	—%
101-01-045-000	520065	Training	2,508	3,682	3,500	3,500	—	—%
101-01-045-000	520075	Professional Services Other	2,287	1,747	3,400	3,400	—	—%
101-01-045-000	522060	Telephone & Cellular	266	333	275	275	—	—%
101-01-045-000	524010	Rental Criminal Inform Syst	1,994	1,994	2,300	2,300	—	—%
101-01-045-000	525010	Insurance Workers Comp	2,448	2,244	2,840	2,840	—	—%
101-01-045-000	527005	Travel	642	1,043	1,000	1,000	—	—%
101-01-045-000	530005	Office Supplies	3,708	750	5,000	3,500	(1,500)	(30.00)%
101-01-045-000	530060	Postage	1,427	1,296	1,200	1,350	150	12.50%
101-01-045-000	532005	Membership Dues	254	154	350	350	—	—%
101-01-045-000	610020	Small Cap Equip & Machinery	360	213	1,000	1,000	—	—%
Expenditures Total			211,060	216,036	237,525	235,025	(2,500)	(1.05)%

Police

Revenue Summary

Description		FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Miscellaneous Revenue					
Other Revenues	\$	5,000	\$ 5,000	\$ 5,000	\$
Miscellaneous Revenue Total		5,000	5,000	5,000	
Total	\$	5,000	\$ 5,000	5,000	\$

Expenditure Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Personnel Services				
Clothing Allowance	7,860	8,220	9,400	15,600
Medicare	28,510	34,458	28,370	31,690
Social Security	102,775	106,713	126,120	106,030
Civilian Pension	98,915	106,521	112,535	109,180
Deferred Compensation	156,194	227,914	245,410	246,790
Wages Full-time Civilian	1,426,212	1,491,739	1,606,965	1,589,660
Wages Full-time PF	5,517,049	5,829,289	6,279,001	6,356,600
Wages Part-time	163,809	139,604	198,205	30,410
Overtime - Civilian	180,540	196,738	183,100	90,000
Overtime - PF	140,058	176,119	192,880	190,000
Personnel Services Total	7,821,921	8,317,314	8,981,986	8,765,960
Other Benefits Total	1,114,076	1,131,622	1,271,590	1,271,590
Contractual Services Total	867,490	1,001,968	1,108,255	1,123,390
Commodities Total	186,133	208,066	214,060	228,360
Capital Outlay Total	25,350	9,498	14,500	20,250
Interdepartmental Charges Total	322,731	317,440	369,600	379,555
Total	10,337,701	10,985,908	11,959,991	11,789,105

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Expenditures								
101-02-050-051	510005	Wages Full Time Civilian	227,459	214,911	216,000	232,830	16,830	7.79%
101-02-050-051	510010	Wages Full Time PF	299,909	340,211	333,941	365,350	31,409	9.41%
101-02-050-051	510025	Overtime Civilian	17,458	8,234	11,000	10,000	(1,000)	(9.09)%
101-02-050-051	510030	Overtime PF	—	—	4,000	3,000	(1,000)	(25.00)%
101-02-050-051	511005	Social Security	12,755	13,265	13,700	15,060	1,360	9.93%
101-02-050-051	511010	Medicare	3,096	3,175	3,200	3,520	320	10.00%
101-02-050-051	512005	Retirement Civilian	9,881	13,962	14,465	15,780	1,315	9.09%
101-02-050-051	512015	Deferred Compensation	10,577	16,041	17,300	18,330	1,030	5.95%
101-02-050-051	513005	Insurance Health	81,459	81,496	90,260	90,260	—	—%
101-02-050-051	513010	Insurance Dental	2,098	2,086	2,270	2,270	—	—%
101-02-050-051	513015	Insurance Vision	458	452	480	480	—	—%
101-02-050-051	520030	Legal	38,264	32,013	42,000	42,000	—	—%
101-02-050-051	520040	Medical Examinations	25,200	28,823	28,000	30,000	2,000	7.14%
101-02-050-051	520075	Professional Services Other	106,805	179,945	176,800	182,200	5,400	3.05%
101-02-050-051	525005	Insurance General Liability	141,007	137,841	133,110	139,760	6,650	5.00%
101-02-050-051	525010	Insurance Workers Comp	261,576	239,778	302,135	274,670	(27,465)	(9.09)%
101-02-050-051	526020	Printing	1,009	775	1,000	1,000	—	—%
101-02-050-051	527005	Travel	15,206	11,506	16,200	16,200	—	—%
101-02-050-051	530015	Clothing	13,738	21,210	18,000	18,000	—	—%
101-02-050-051	530035	Food	1,708	1,365	1,600	1,600	—	—%
101-02-050-051	531020	Natural Gas	1,045	885	1,700	1,700	—	—%
101-02-050-051	531040	Stormwater Service Charge	—	—	—	8,000	8,000	—%
101-02-050-051	532005	Membership Dues	7,482	7,333	7,000	7,000	—	—%
101-02-050-051	532010	Publications	—	—	400	200	(200)	(50.00)%
101-02-050-051	533010	Community Services	2,826	4,226	3,500	4,000	500	14.29%
101-02-050-051	533025	Grant Funds	3,180	10,568	17,400	17,400	—	—%
101-02-050-051	533060	Operating Supplies Other	2,082	2,376	2,500	2,500	—	—%
101-02-050-051	550010	Electric Charges	98,298	91,080	108,000	124,200	16,200	15.00%
101-02-050-051	550025	Sanitation	1,500	1,500	1,600	1,760	160	10.00%
101-02-050-051	550030	Water Charges	8,865	10,792	10,000	11,500	1,500	15.00%
101-02-050-051	610020	Small Cap Equip & Machinery	25,350	9,498	14,500	20,250	5,750	39.66%
101-02-050-052	510010	Wages Full Time PF	1,671,042	1,779,857	1,877,370	1,856,170	(21,200)	(1.13)%
101-02-050-052	510030	Overtime PF	67,370	81,246	81,575	82,000	425	0.52%
101-02-050-052	510035	Clothing Allowance	7,860	8,220	9,400	15,600	6,200	65.96%

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
101-02-050-052	512015	Deferred Compensation	34,510	53,464	58,475	58,150	(325)	(0.56)%
101-02-050-052	513005	Insurance Health	279,042	272,774	310,845	310,845	—	—%
101-02-050-052	513010	Insurance Dental	7,077	7,100	7,565	7,565	—	—%
101-02-050-052	513015	Insurance Vision	1,414	1,532	1,425	1,425	—	—%
101-02-050-052	520075	Professional Services Other	9,916	15,349	17,280	27,230	9,950	57.58%
101-02-050-052	530030	Film & Media Processing	1,295	1,302	1,700	1,700	—	—%
101-02-050-052	533030	Law Enforcement	2,385	7,997	4,000	5,000	1,000	25.00%
101-02-050-053	510010	Wages Full Time PF	2,952,877	3,064,953	3,406,090	3,438,280	32,190	0.95%
101-02-050-053	510030	Overtime PF	41,331	41,920	59,350	45,000	(14,350)	(24.18)%
101-02-050-053	512015	Deferred Compensation	73,363	85,195	103,690	104,500	810	0.78%
101-02-050-053	513005	Insurance Health	446,810	437,889	517,545	517,545	—	—%
101-02-050-053	513010	Insurance Dental	6,580	10,770	12,845	12,845	—	—%
101-02-050-053	513015	Insurance Vision	1,739	4,055	2,300	2,300	—	—%
101-02-050-053	533030	Law Enforcement	40,892	49,635	50,000	55,000	5,000	10.00%
101-02-050-054	510010	Wages Full Time PF	360,957	394,689	400,575	415,550	14,975	3.74%
101-02-050-054	510030	Overtime PF	31,357	52,954	47,955	60,000	12,045	25.12%
101-02-050-054	511010	Medicare	2,318	6,110	—	6,900	6,900	—%
101-02-050-054	512015	Deferred Compensation	7,724	25,286	12,430	14,270	1,840	14.80%
101-02-050-054	513005	Insurance Health	45,126	54,629	51,735	51,735	—	—%
101-02-050-054	513010	Insurance Dental	1,452	1,487	1,515	1,515	—	—%
101-02-050-054	513015	Insurance Vision	315	322	320	320	—	—%
101-02-050-055	510005	Wages Full Time Civilian	1,070,794	1,120,437	1,249,025	1,224,100	(24,925)	(2.00)%
101-02-050-055	510010	Wages Full Time PF	232,264	249,579	261,025	281,250	20,225	7.75%
101-02-050-055	510020	Wages Part Time	163,809	139,604	198,205	30,410	(167,795)	(84.66)%
101-02-050-055	510025	Overtime Civilian	163,082	188,503	170,000	80,000	(90,000)	(52.94)%
101-02-050-055	511005	Social Security	82,547	83,833	104,005	82,740	(21,265)	(20.45)%
101-02-050-055	511010	Medicare	21,347	22,925	23,200	19,350	(3,850)	(16.59)%
101-02-050-055	512005	Retirement Civilian	80,716	84,417	88,700	84,770	(3,930)	(4.43)%
101-02-050-055	512015	Deferred Compensation	27,467	43,778	49,190	47,560	(1,630)	(3.31)%
101-02-050-055	513005	Insurance Health	207,465	226,222	237,680	237,680	—	—%
101-02-050-055	513010	Insurance Dental	6,219	6,321	6,805	6,805	—	—%
101-02-050-055	513015	Insurance Vision	1,251	1,303	1,345	1,345	—	—%
101-02-050-055	520065	Training	65,761	74,825	82,400	82,400	—	—%
101-02-050-055	520070	Tuition Reimbursement	1,476	11,506	10,000	11,000	1,000	10.00%
101-02-050-055	522025	Equipment Maintenance	24,649	16,914	28,000	30,200	2,200	7.86%



Expenditure Detail

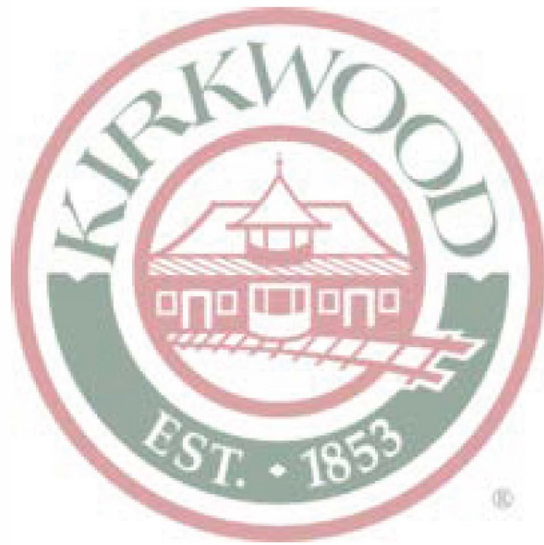
Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
101-02-050-055	522045	Radio Equipment Maintenance	6,171	7,447	18,900	16,000	(2,900)	(15.34)%
101-02-050-055	522050	Rifle Range Maintenance	8,536	1,282	7,200	7,200	—	—%
101-02-050-055	522060	Telephone & Cellular	31,050	32,421	38,000	37,200	(800)	(2.11)%
101-02-050-055	524005	Rentals Copier	428	429	650	650	—	—%
101-02-050-055	524010	Rental Criminal Inform Syst	129,584	209,310	198,000	217,800	19,800	10.00%
101-02-050-055	530005	Office Supplies	11,808	9,660	13,500	13,500	—	—%
101-02-050-055	530035	Food	431	270	300	300	—	—%
101-02-050-055	530060	Postage	982	697	1,500	1,500	—	—%
101-02-050-055	533055	Motor Fuel & Lubricants	96,279	90,542	90,960	90,960	—	—%
101-02-050-055	550020	Fleet Services	214,068	214,068	250,000	242,095	(7,905)	(3.16)%
101-02-050-056	510005	Wages Full Time Civilian	127,959	156,391	141,940	132,730	(9,210)	(6.49)%
101-02-050-056	510025	Overtime Civilian	—	—	2,100	—	(2,100)	(100.00)%
101-02-050-056	511005	Social Security	7,474	9,615	8,415	8,230	(185)	(2.20)%
101-02-050-056	511010	Medicare	1,749	2,249	1,970	1,920	(50)	(2.54)%
101-02-050-056	512005	Retirement Civilian	8,317	8,141	9,370	8,630	(740)	(7.90)%
101-02-050-056	512015	Deferred Compensation	2,554	4,150	4,325	3,980	(345)	(7.98)%
101-02-050-056	513005	Insurance Health	24,767	22,341	25,810	25,810	—	—%
101-02-050-056	513010	Insurance Dental	726	759	765	765	—	—%
101-02-050-056	513015	Insurance Vision	79	85	80	80	—	—%
101-02-050-056	520015	Derelict Properties	—	—	1,200	500	(700)	(58.33)%
101-02-050-056	520065	Training	—	—	1,000	1,000	—	—%
101-02-050-056	520075	Professional Services Other	—	450	4,230	4,230	—	—%
101-02-050-056	522010	Building & Grounds Maint	585	1,021	1,800	1,800	—	—%
101-02-050-056	522060	Telephone & Cellular	266	333	350	350	—	—%
Expenditures Total			10,337,701	10,985,908	11,959,991	11,789,105	(170,886)	(1.43)%

Expenditure Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Personnel Services				
Licensing Pay	97,590	101,257	91,100	120,100
Medicare	1,120	948	930	1,020
Social Security	3,752	3,947	3,985	4,380
Civilian Pension	3,977	4,172	4,310	4,590
Deferred Compensation	120,793	164,382	185,560	192,320
Wages Full-time Civilian	109,220	68,611	66,180	70,160
Wages Full-time PF	5,334,135	5,597,147	5,872,875	5,989,790
Overtime - Civilian	75	927	100	500
Overtime - PF	338,282	306,534	350,175	350,000
Personnel Services Total	6,008,944	6,247,925	6,575,215	6,732,860
Other Benefits Total	762,230	747,690	834,670	834,670
Contractual Services Total	862,899	854,597	955,785	951,365
Commodities Total	222,661	241,181	247,505	255,015
Capital Outlay Total	8,730	2,482	18,000	15,000
Interdepartmental Charges Total	269,086	270,428	291,700	379,950
Total	8,134,550	8,364,305	8,922,875	9,168,860

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Expenditures								
101-03-060-061	510005	Wages Full Time Civilian	109,220	68,611	66,180	70,160	3,980	6.01%
101-03-060-061	510010	Wages Full Time PF	497,352	563,452	589,065	605,870	16,805	2.85%
101-03-060-061	510025	Overtime Civilian	75	927	100	500	400	400.00%
101-03-060-061	510040	Licensing Pay	—	—	3,000	—	(3,000)	(100.00)%
101-03-060-061	511005	Social Security	3,752	3,947	3,985	4,380	395	9.91%
101-03-060-061	511010	Medicare	1,120	948	930	1,020	90	9.68%
101-03-060-061	512005	Retirement Civilian	3,977	4,172	4,310	4,590	280	6.50%
101-03-060-061	512015	Deferred Compensation	12,063	17,572	19,730	20,300	570	2.89%
101-03-060-061	513005	Insurance Health	55,932	57,949	60,620	60,620	—	—%
101-03-060-061	513010	Insurance Dental	1,815	1,821	1,895	1,895	—	—%
101-03-060-061	513015	Insurance Vision	394	394	400	400	—	—%
101-03-060-061	520030	Legal	2,686	2,247	3,100	3,100	—	—%
101-03-060-061	520040	Medical Examinations	20,750	20,735	24,000	27,000	3,000	12.50%
101-03-060-061	520065	Training	42,206	43,182	51,000	42,500	(8,500)	(16.67)%
101-03-060-061	520070	Tuition Reimbursement	—	—	—	5,000	5,000	—%
101-03-060-061	520075	Professional Services Other	240,809	259,984	248,880	248,880	—	—%
101-03-060-061	522010	Building & Grounds Maint	8,551	7,717	9,000	9,500	500	5.56%
101-03-060-061	522025	Equipment Maintenance	5,040	737	1,000	1,500	500	50.00%
101-03-060-061	522060	Telephone & Cellular	6,407	7,064	6,000	6,000	—	—%
101-03-060-061	525005	Insurance General Liability	104,342	102,000	98,500	103,430	4,930	5.01%
101-03-060-061	525010	Insurance Workers Comp	343,332	314,721	396,555	396,555	—	—%
101-03-060-061	526020	Printing	165	50	500	500	—	—%
101-03-060-061	527005	Travel	5,143	4,347	6,000	5,000	(1,000)	(16.67)%
101-03-060-061	530005	Office Supplies	2,191	3,752	3,300	3,300	—	—%
101-03-060-061	530040	Janitorial Supplies	6,833	5,313	7,500	7,500	—	—%
101-03-060-061	530060	Postage	218	49	100	100	—	—%
101-03-060-061	531020	Natural Gas	7,972	7,249	11,000	9,000	(2,000)	(18.18)%
101-03-060-061	531040	Stormwater Service Charge	—	120	—	7,115	7,115	—%
101-03-060-061	532005	Membership Dues	7,669	4,634	7,800	7,800	—	—%
101-03-060-061	532010	Publications	393	2,506	4,300	4,300	—	—%
101-03-060-061	533055	Motor Fuel & Lubricants	72,692	66,147	67,355	69,900	2,545	3.78%
101-03-060-061	550010	Electric Charges	60,818	60,710	65,000	74,750	9,750	15.00%
101-03-060-061	550020	Fleet Services	198,384	198,384	215,000	291,905	76,905	35.77%
101-03-060-061	550025	Sanitation	3,168	3,168	3,200	3,520	320	10.00%



Expenditure Detail

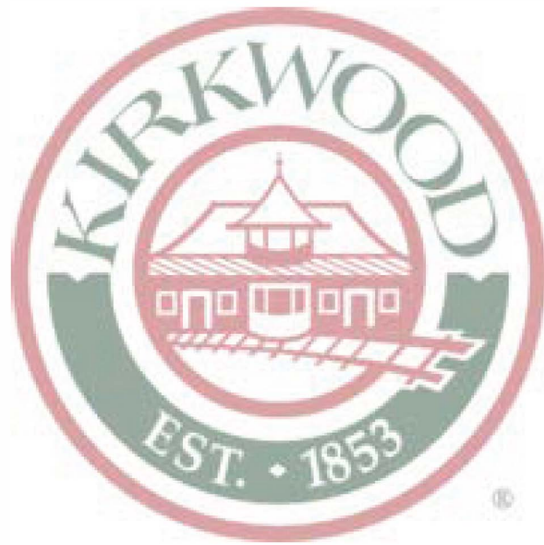
Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
101-03-060-061	550030	Water Charges	6,716	8,166	8,500	9,775	1,275	15.00%
101-03-060-061	610020	Small Cap Equip & Machinery	475	—	1,500	1,500	—	—%
101-03-060-061	610040	Small Cap Health & Exercise	5,536	1,490	7,500	7,000	(500)	(6.67)%
101-03-060-061	610060	Small Cap Office Furniture	1,876	277	7,500	5,000	(2,500)	(33.33)%
101-03-060-062	510010	Wages Full Time PF	4,836,783	5,033,695	5,283,810	5,383,920	100,110	1.89%
101-03-060-062	510030	Overtime PF	338,282	306,534	350,175	350,000	(175)	(0.05)%
101-03-060-062	510040	Licensing Pay	97,590	101,257	88,100	120,100	32,000	36.32%
101-03-060-062	512015	Deferred Compensation	108,729	146,810	165,830	172,020	6,190	3.73%
101-03-060-062	513005	Insurance Health	682,491	665,743	748,545	748,545	—	—%
101-03-060-062	513010	Insurance Dental	17,752	18,056	19,260	19,260	—	—%
101-03-060-062	513015	Insurance Vision	3,846	3,727	3,950	3,950	—	—%
101-03-060-062	520075	Professional Services Other	42,288	57,076	54,450	54,450	—	—%
101-03-060-062	522025	Equipment Maintenance	22,082	18,466	32,050	26,200	(5,850)	(18.25)%
101-03-060-062	522035	Laundry Towels	—	—	250	250	—	—%
101-03-060-062	522045	Radio Equipment Maintenance	19,098	16,272	24,500	21,500	(3,000)	(12.24)%
101-03-060-062	530015	Clothing	37,542	56,637	45,500	45,500	—	—%
101-03-060-062	530030	Film & Media Processing	—	—	500	500	—	—%
101-03-060-062	530035	Food	164	676	1,050	1,000	(50)	(4.76)%
101-03-060-062	533010	Community Services	4,284	2,817	7,600	7,500	(100)	(1.32)%
101-03-060-062	533070	Safety Equipment	82,703	91,281	91,500	91,500	—	—%
101-03-060-062	610020	Small Cap Equip & Machinery	844	716	1,500	1,500	—	—%
Expenditures Total			8,134,550	8,364,305	8,922,875	9,168,860	245,985	2.76%

Expenditure Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Personnel Services				
Medicare	6,090	6,662	7,060	7,480
Social Security	26,041	28,485	30,035	32,020
Civilian Pension	25,151	23,030	31,725	33,050
Deferred Compensation	11,722	10,199	9,765	15,260
Wages Full-time Civilian	411,499	449,186	483,335	505,990
Wages Part-time	6,883	7,902	7,865	8,000
Overtime - Civilian	1,045	2,713	500	2,500
Personnel Services Total	488,432	528,176	570,285	604,300
Other Benefits Total	38,225	49,179	52,865	52,865
Contractual Services Total	812,138	734,930	721,555	1,296,885
Commodities Total	16,423	13,147	16,490	16,490
Capital Outlay Total	6,397	—	—	15,000
Interdepartmental Charges Total	6,358	6,120	7,000	10,285
Total	1,367,973	1,331,552	1,368,195	1,995,825

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Expenditures								
101-04-065-066	510005	Wages Full Time Civilian	340,528	391,286	413,090	437,360	24,270	5.88%
101-04-065-066	510020	Wages Part Time	6,883	7,902	7,865	8,000	135	1.72%
101-04-065-066	510025	Overtime Civilian	238	32	500	500	—	—%
101-04-065-066	511005	Social Security	21,609	24,709	25,495	27,640	2,145	8.41%
101-04-065-066	511010	Medicare	5,053	5,779	6,000	6,460	460	7.67%
101-04-065-066	512005	Retirement Civilian	20,486	21,246	27,125	28,460	1,335	4.92%
101-04-065-066	512015	Deferred Compensation	10,287	9,440	8,350	13,140	4,790	57.37%
101-04-065-066	513005	Insurance Health	28,220	37,737	41,450	41,450	—	—%
101-04-065-066	513010	Insurance Dental	966	1,152	1,720	1,720	—	—%
101-04-065-066	513015	Insurance Vision	282	250	350	350	—	—%
101-04-065-066	520025	Engineering	5,666	3,230	15,000	490,000	475,000	3,166.67%
101-04-065-066	520030	Legal	3,593	3,006	4,200	4,200	—	—%
101-04-065-066	520065	Training	2,175	2,832	3,000	3,000	—	—%
101-04-065-066	520075	Professional Services Other	47,709	28,719	50,000	50,000	—	—%
101-04-065-066	522060	Telephone & Cellular	4,315	6,148	4,500	4,500	—	—%
101-04-065-066	524005	Rentals Copier	3,917	3,290	4,000	4,000	—	—%
101-04-065-066	525005	Insurance General Liability	3,591	3,511	3,390	3,560	170	5.01%
101-04-065-066	525010	Insurance Workers Comp	13,080	11,990	15,115	15,115	—	—%
101-04-065-066	526020	Printing	1,880	3,129	2,000	2,000	—	—%
101-04-065-066	527005	Travel	4,535	1,424	5,000	5,000	—	—%
101-04-065-066	530005	Office Supplies	4,556	4,963	4,500	4,500	—	—%
101-04-065-066	530015	Clothing	141	319	1,000	1,000	—	—%
101-04-065-066	530060	Postage	792	148	1,500	1,500	—	—%
101-04-065-066	532005	Membership Dues	1,839	881	2,000	2,000	—	—%
101-04-065-066	533055	Motor Fuel & Lubricants	2,776	2,262	3,040	3,040	—	—%
101-04-065-066	533060	Operating Supplies Other	3,156	2,128	1,500	1,500	—	—%
101-04-065-066	533070	Safety Equipment	1,130	886	1,000	1,000	—	—%
101-04-065-066	550020	Fleet Services	6,358	6,120	7,000	10,285	3,285	46.93%
101-04-065-066	610020	Small Cap Equip & Machinery	6,397	—	—	15,000	15,000	—%
101-04-065-067	510005	Wages Full Time Civilian	70,971	57,900	70,245	68,630	(1,615)	(2.30)%
101-04-065-067	510025	Overtime Civilian	807	2,681	—	2,000	2,000	—%
101-04-065-067	511005	Social Security	4,433	3,776	4,540	4,380	(160)	(3.52)%
101-04-065-067	511010	Medicare	1,037	883	1,060	1,020	(40)	(3.77)%
101-04-065-067	512005	Retirement Civilian	4,665	1,784	4,600	4,590	(10)	(0.22)%



Expenditure Detail

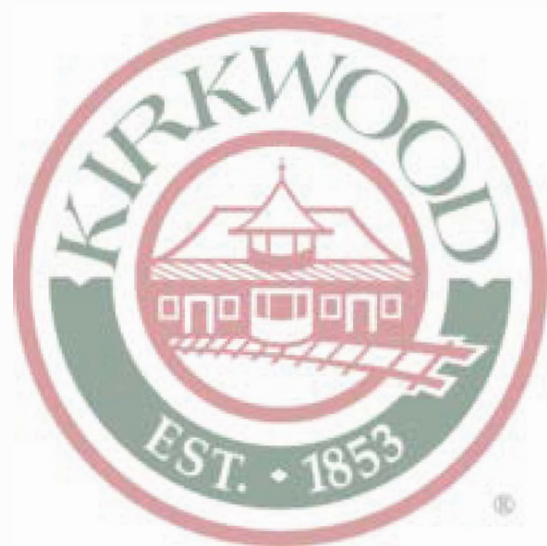
Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
101-04-065-067	512015	Deferred Compensation	1,435	759	1,415	2,120	705	49.82%
101-04-065-067	513005	Insurance Health	8,315	9,634	8,860	8,860	—	—%
101-04-065-067	513010	Insurance Dental	363	334	385	385	—	—%
101-04-065-067	513015	Insurance Vision	79	72	100	100	—	—%
101-04-065-067	520065	Training	—	49	400	400	—	—%
101-04-065-067	520075	Professional Services Other	708,549	655,855	600,000	700,000	100,000	16.67%
101-04-065-067	522060	Telephone & Cellular	1,060	605	1,200	1,200	—	—%
101-04-065-067	525005	Insurance General Liability	3,591	3,511	3,400	3,560	160	4.71%
101-04-065-067	525010	Insurance Workers Comp	8,172	7,491	9,450	9,450	—	—%
101-04-065-067	526020	Printing	304	141	400	400	—	—%
101-04-065-067	527005	Travel	—	—	500	500	—	—%
101-04-065-067	530015	Clothing	1,303	187	750	750	—	—%
101-04-065-067	532005	Membership Dues	730	135	700	700	—	—%
101-04-065-067	533070	Safety Equipment	—	1,238	500	500	—	—%
Expenditures Total			1,367,973	1,331,552	1,368,195	1,995,825	627,630	45.87%

Expenditure Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Personnel Services				
Medicare	10,120	10,703	11,850	13,080
Social Security	43,269	45,764	51,060	55,920
Civilian Pension	44,407	41,577	53,900	58,300
Deferred Compensation	15,452	16,146	25,300	26,910
Wages Full-time Civilian	697,486	741,197	802,900	891,880
Wages Part-time	9,626	—	10,000	5,000
Overtime - Civilian	3,227	11,416	7,000	5,000
Personnel Services Total	823,587	866,804	962,010	1,056,090
Other Benefits Total	153,914	162,953	191,095	191,095
Contractual Services Total	306,001	291,004	342,360	345,385
Commodities Total	274,979	363,599	343,170	359,370
Capital Outlay Total	11,692	27,310	10,000	10,000
Interdepartmental Charges Total	237,137	226,595	217,900	205,910
Total	1,807,309	1,938,265	2,066,535	2,167,850

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Expenditures								
101-05-070-000	510005	Wages Full Time Civilian	697,486	741,197	802,900	891,880	88,980	11.08%
101-05-070-000	510020	Wages Part Time	9,626	—	10,000	5,000	(5,000)	(50.00)%
101-05-070-000	510025	Overtime Civilian	3,227	11,416	7,000	5,000	(2,000)	(28.57)%
101-05-070-000	511005	Social Security	43,269	45,764	51,060	55,920	4,860	9.52%
101-05-070-000	511010	Medicare	10,120	10,703	11,850	13,080	1,230	10.38%
101-05-070-000	512005	Retirement Civilian	44,407	41,577	53,900	58,300	4,400	8.16%
101-05-070-000	512015	Deferred Compensation	15,452	16,146	25,300	26,910	1,610	6.36%
101-05-070-000	513005	Insurance Health	149,212	154,971	185,155	185,155	—	—%
101-05-070-000	513010	Insurance Dental	3,841	4,218	4,910	4,910	—	—%
101-05-070-000	513015	Insurance Vision	861	907	1,030	1,030	—	—%
101-05-070-000	514005	Unemployment	—	2,857	—	—	—	—%
101-05-070-000	520030	Legal	2,686	2,247	3,200	3,200	—	—%
101-05-070-000	520065	Training	1,733	3,037	2,000	2,500	500	25.00%
101-05-070-000	520075	Professional Services Other	4,162	4,119	3,500	4,500	1,000	28.57%
101-05-070-000	522010	Building & Grounds Maint	5,434	1,989	8,000	8,000	—	—%
101-05-070-000	522035	Laundry Towels	16,473	19,561	18,000	18,000	—	—%
101-05-070-000	522060	Telephone & Cellular	3,532	3,368	3,500	3,500	—	—%
101-05-070-000	523005	Landfill Fees	1,060	685	5,000	3,000	(2,000)	(40.00)%
101-05-070-000	525005	Insurance General Liability	74,733	73,055	70,555	74,080	3,525	5.00%
101-05-070-000	525010	Insurance Workers Comp	196,188	179,839	226,605	226,605	—	—%
101-05-070-000	527005	Travel	—	3,103	2,000	2,000	—	—%
101-05-070-000	530005	Office Supplies	2,719	3,418	3,000	3,000	—	—%
101-05-070-000	530015	Clothing	1,014	1,534	1,600	1,600	—	—%
101-05-070-000	530035	Food	2,237	3,507	3,000	3,000	—	—%
101-05-070-000	531020	Natural Gas	11,703	10,251	9,000	9,000	—	—%
101-05-070-000	531040	Stormwater Service Charge	—	196	—	1,200	1,200	—%
101-05-070-000	532005	Membership Dues	—	—	100	100	—	—%
101-05-070-000	533055	Motor Fuel & Lubricants	37,110	37,467	45,470	45,470	—	—%
101-05-070-000	533070	Safety Equipment	5,773	5,676	6,000	6,000	—	—%
101-05-070-000	533080	Salt & Calcium Chloride	46,657	111,956	85,000	100,000	15,000	17.65%
101-05-070-000	533085	Signs	24,357	31,301	30,000	30,000	—	—%
101-05-070-000	533090	Street Repairs/Maintenance	143,410	158,295	160,000	160,000	—	—%
101-05-070-000	550010	Electric Charges	26,814	32,911	22,000	25,300	3,300	15.00%



Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
101-05-070-000	550020	Fleet Services	189,528	189,528	190,000	173,860	(16,140)	(8.49)%
101-05-070-000	550025	Sanitation	828	828	900	1,000	100	11.11%
101-05-070-000	550030	Water Charges	19,967	3,328	5,000	5,750	750	15.00%
101-05-070-000	610020	Small Cap Equip & Machinery	11,692	27,310	10,000	10,000	—	—%
Expenditures Total			1,807,309	1,938,265	2,066,535	2,167,850	101,315	4.90%

Expenditure Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Personnel Services				
Medicare	11,941	12,392	12,940	14,010
Social Security	51,060	52,985	55,280	59,900
Civilian Pension	48,345	48,174	55,630	58,190
Deferred Compensation	20,360	21,268	17,125	26,860
Wages Full-time Civilian	785,515	811,238	867,665	904,870
Wages Part-time	33,328	36,196	67,240	71,000
Overtime - Civilian	31	240	500	500
Personnel Services Total	950,581	982,492	1,076,380	1,135,330
Other Benefits Total	113,380	103,902	126,340	126,340
Contractual Services Total	120,434	123,913	139,105	256,740
Commodities Total	22,283	22,428	27,725	26,975
Capital Outlay Total	565	20,610	2,000	1,500
Interdepartmental Charges Total	7,776	7,776	11,000	17,435
Total	1,215,019	1,261,121	1,382,550	1,564,320

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Expenditures								
101-06-075-000	510005	Wages Full Time Civilian	785,515	811,238	867,665	904,870	37,205	4.29%
101-06-075-000	510020	Wages Part Time	33,328	36,196	67,240	71,000	3,760	5.59%
101-06-075-000	510025	Overtime Civilian	31	240	500	500	—	—%
101-06-075-000	511005	Social Security	51,060	52,985	55,280	59,900	4,620	8.36%
101-06-075-000	511010	Medicare	11,941	12,392	12,940	14,010	1,070	8.27%
101-06-075-000	512005	Retirement Civilian	48,345	48,174	55,630	58,190	2,560	4.60%
101-06-075-000	512015	Deferred Compensation	20,360	21,268	17,125	26,860	9,735	56.85%
101-06-075-000	513005	Insurance Health	109,583	100,225	121,315	121,315	—	—%
101-06-075-000	513010	Insurance Dental	3,118	3,014	4,275	4,275	—	—%
101-06-075-000	513015	Insurance Vision	679	664	750	750	—	—%
101-06-075-000	520010	Bank & Credit Card Fees	20,848	23,847	20,000	30,000	10,000	50.00%
101-06-075-000	520015	Derelict Properties	—	1,100	1,750	31,500	29,750	1,700.00%
101-06-075-000	520030	Legal	19,962	16,576	23,000	23,000	—	—%
101-06-075-000	520045	Microfilming & Storage Service	1,121	2,400	1,750	3,000	1,250	71.43%
101-06-075-000	520065	Training	3,322	4,624	8,000	7,000	(1,000)	(12.50)%
101-06-075-000	520075	Professional Services Other	40,540	37,489	40,000	115,000	75,000	187.50%
101-06-075-000	522060	Telephone & Cellular	2,476	2,680	3,000	3,000	—	—%
101-06-075-000	525005	Insurance General Liability	13,459	13,157	12,715	13,350	635	4.99%
101-06-075-000	525010	Insurance Workers Comp	16,356	14,993	18,890	18,890	—	—%
101-06-075-000	526020	Printing	1,178	1,353	2,000	1,500	(500)	(25.00)%
101-06-075-000	527005	Travel	1,173	5,694	8,000	10,500	2,500	31.25%
101-06-075-000	530005	Office Supplies	11,472	12,023	12,250	12,250	—	—%
101-06-075-000	530015	Clothing	1,409	876	2,750	2,750	—	—%
101-06-075-000	530060	Postage	2,029	1,743	3,000	2,250	(750)	(25.00)%
101-06-075-000	532005	Membership Dues	1,603	2,696	3,500	3,500	—	—%
101-06-075-000	533055	Motor Fuel & Lubricants	5,359	4,553	4,925	4,925	—	—%
101-06-075-000	533060	Operating Supplies Other	—	107	400	400	—	—%
101-06-075-000	533070	Safety Equipment	412	430	900	900	—	—%
101-06-075-000	550020	Fleet Services	7,776	7,776	11,000	17,435	6,435	58.50%
101-06-075-000	610060	Small Cap Office Furniture	565	20,610	2,000	1,500	(500)	(25.00)%
Expenditures Total			1,215,019	1,261,121	1,382,550	1,564,320	181,770	13.15%



Expenditure Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Personnel Services				
Medicare	20,304	22,413	22,470	24,330
Social Security	86,082	95,829	95,060	104,060
Civilian Pension	52,881	65,422	68,725	69,340
Deferred Compensation	13,091	28,016	25,595	32,020
Wages Full-time Civilian	935,647	1,052,973	1,091,990	1,060,560
Wages Part-time	446,138	472,657	495,380	610,665
Overtime - Civilian	6,580	4,897	9,000	7,300
Personnel Services Total	1,560,723	1,742,208	1,808,220	1,908,275
Other Benefits Total	175,054	170,339	216,060	216,060
Contractual Services Total	1,737,347	1,453,222	1,445,293	1,541,220
Commodities Total	263,448	226,344	252,120	391,400
Capital Outlay Total	3,579	919	550	15,150
Interdepartmental Charges Total	459,129	446,931	487,777	513,410
Transfers to Other Funds Total	26,460	26,800	26,700	36,640
Total	4,225,740	4,066,763	4,236,720	4,622,155

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Expenditures								
101-08-080-081	510005	Wages Full Time Civilian	372,898	412,665	419,060	446,060	27,000	6.44%
101-08-080-081	510020	Wages Part Time	38,020	45,784	54,915	52,020	(2,895)	(5.27)%
101-08-080-081	510025	Overtime Civilian	619	237	500	500	—	—%
101-08-080-081	511005	Social Security	25,382	28,798	29,050	30,910	1,860	6.40%
101-08-080-081	511010	Medicare	5,936	6,735	6,800	7,230	430	6.32%
101-08-080-081	512005	Retirement Civilian	23,557	27,563	27,160	29,030	1,870	6.89%
101-08-080-081	512015	Deferred Compensation	6,520	11,922	12,520	13,400	880	7.03%
101-08-080-081	513005	Insurance Health	66,816	62,981	74,500	74,500	—	—%
101-08-080-081	513010	Insurance Dental	2,044	2,084	2,195	2,195	—	—%
101-08-080-081	513015	Insurance Vision	444	451	500	500	—	—%
101-08-080-081	514005	Unemployment	—	—	500	500	—	—%
101-08-080-081	520010	Bank & Credit Card Fees	7,867	10,902	9,000	11,000	2,000	22.22%
101-08-080-081	520030	Legal	2,581	2,160	2,800	2,800	—	—%
101-08-080-081	520065	Training	263	839	400	1,000	600	150.00%
101-08-080-081	520075	Professional Services Other	21,503	13,883	26,765	26,065	(700)	(2.62)%
101-08-080-081	522060	Telephone & Cellular	8,563	9,679	8,600	5,740	(2,860)	(33.26)%
101-08-080-081	524005	Rentals Copier	4,279	2,540	4,000	5,000	1,000	25.00%
101-08-080-081	525005	Insurance General Liability	23,971	23,433	22,640	23,770	1,130	4.99%
101-08-080-081	525010	Insurance Workers Comp	49,056	44,968	59,800	59,800	—	—%
101-08-080-081	527005	Travel	1,890	3,864	3,880	3,880	—	—%
101-08-080-081	530005	Office Supplies	1,659	3,683	5,000	5,400	400	8.00%
101-08-080-081	530035	Food	482	369	500	650	150	30.00%
101-08-080-081	530060	Postage	5,822	292	4,000	4,000	—	—%
101-08-080-081	532005	Membership Dues	3,675	3,735	2,300	2,300	—	—%
101-08-080-081	533055	Motor Fuel & Lubricants	714	319	655	600	(55)	(8.40)%
101-08-080-081	550005	Administation Fee	10,104	10,104	10,100	12,635	2,535	25.10%
101-08-080-081	550020	Fleet Services	—	42	4,500	3,490	(1,010)	(22.44)%
101-08-080-081	610020	Small Cap Equip & Machinery	—	—	—	7,500	7,500	—%
101-08-080-082	510005	Wages Full Time Civilian	109,396	127,919	125,740	133,960	8,220	6.54%
101-08-080-082	510025	Overtime Civilian	867	299	700	700	—	—%
101-08-080-082	511005	Social Security	6,766	8,054	7,660	8,350	690	9.01%
101-08-080-082	511010	Medicare	1,582	1,884	1,790	1,950	160	8.94%
101-08-080-082	512005	Retirement Civilian	5,686	7,493	8,250	8,750	500	6.06%
101-08-080-082	512015	Deferred Compensation	381	3,309	3,775	4,040	265	7.02%

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
101-08-080-082	513005	Insurance Health	17,226	14,044	24,485	24,485	—	—%
101-08-080-082	513010	Insurance Dental	635	546	945	945	—	—%
101-08-080-082	513015	Insurance Vision	138	118	250	250	—	—%
101-08-080-082	522005	Alarm System Maintenance	924	540	750	750	—	—%
101-08-080-082	522010	Building & Grounds Maint	22,545	28,713	27,715	27,715	—	—%
101-08-080-082	522025	Equipment Maintenance	642	—	250	250	—	—%
101-08-080-082	530010	Building & Grounds Supplies	7,217	2,349	7,500	7,500	—	—%
101-08-080-082	530015	Clothing	191	266	800	800	—	—%
101-08-080-082	530040	Janitorial Supplies	7,733	5,154	7,000	7,000	—	—%
101-08-080-082	530050	Machinery/Equipment Supplies	1,009	558	600	600	—	—%
101-08-080-082	531020	Natural Gas	9,244	11,199	9,600	9,600	—	—%
101-08-080-082	533060	Operating Supplies Other	—	191	600	3,600	3,000	500.00%
101-08-080-082	550010	Electric Charges	61,341	56,758	75,000	86,250	11,250	15.00%
101-08-080-082	550025	Sanitation	5,232	5,232	5,232	5,800	568	10.86%
101-08-080-082	550030	Water Charges	525	525	730	840	110	15.07%
101-08-080-082	610020	Small Cap Equip & Machinery	—	159	150	1,950	1,800	1,200.00%
101-08-080-083	510005	Wages Full Time Civilian	210,222	220,881	249,405	234,550	(14,855)	(5.96)%
101-08-080-083	510020	Wages Part Time	76,975	60,903	88,440	112,270	23,830	26.94%
101-08-080-083	510025	Overtime Civilian	777	314	1,000	1,000	—	—%
101-08-080-083	511005	Social Security	17,690	17,447	19,570	21,560	1,990	10.17%
101-08-080-083	511010	Medicare	4,137	4,080	4,575	5,040	465	10.16%
101-08-080-083	512005	Retirement Civilian	13,694	13,713	14,940	15,310	370	2.48%
101-08-080-083	512015	Deferred Compensation	3,194	5,415	3,500	7,070	3,570	102.00%
101-08-080-083	513005	Insurance Health	52,000	52,346	55,400	55,400	—	—%
101-08-080-083	513010	Insurance Dental	1,089	1,092	1,135	1,135	—	—%
101-08-080-083	513015	Insurance Vision	158	158	350	350	—	—%
101-08-080-083	520010	Bank & Credit Card Fees	19,960	6,169	9,200	7,500	(1,700)	(18.48)%
101-08-080-083	520075	Professional Services Other	24,025	23,064	24,680	14,600	(10,080)	(40.84)%
101-08-080-083	522010	Building & Grounds Maint	584	3,378	2,600	1,500	(1,100)	(42.31)%
101-08-080-083	522025	Equipment Maintenance	32,030	28,104	27,720	17,720	(10,000)	(36.08)%
101-08-080-083	530005	Office Supplies	286	79	500	500	—	—%
101-08-080-083	530010	Building & Grounds Supplies	4,126	3,786	4,500	4,000	(500)	(11.11)%
101-08-080-083	530015	Clothing	423	348	500	500	—	—%
101-08-080-083	530040	Janitorial Supplies	3,376	1,549	2,400	2,400	—	—%

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
101-08-080-083	530050	Machinery/Equipment Supplies	11,443	4,506	8,800	6,500	(2,300)	(26.14)%
101-08-080-083	530070	Alcohol Supplies	—	—	—	9,000	9,000	—%
101-08-080-083	530075	Concession Supplies	—	—	—	18,600	18,600	—%
101-08-080-083	531020	Natural Gas	14,243	16,396	15,000	9,000	(6,000)	(40.00)%
101-08-080-083	531040	Stormwater Service Charge	—	—	—	6,500	6,500	—%
101-08-080-083	532005	Membership Dues	—	195	300	300	—	—%
101-08-080-083	533060	Operating Supplies Other	306	98	600	1,600	1,000	166.67%
101-08-080-083	533065	Recreation Supplies	5,049	3,055	5,400	5,400	—	—%
101-08-080-083	550010	Electric Charges	156,207	158,967	160,000	138,100	(21,900)	(13.69)%
101-08-080-083	550025	Sanitation	1,500	1,500	1,500	1,650	150	10.00%
101-08-080-083	550030	Water Charges	6,120	7,162	6,500	6,800	300	4.62%
101-08-080-083	610020	Small Cap Equip & Machinery	—	—	300	2,000	1,700	566.67%
101-08-080-084	510005	Wages Full Time Civilian	12,711	14,497	15,270	8,410	(6,860)	(44.92)%
101-08-080-084	510020	Wages Part Time	63,355	55,027	53,340	106,265	52,925	99.22%
101-08-080-084	510025	Overtime Civilian	73	—	100	100	—	—%
101-08-080-084	511005	Social Security	4,726	4,307	4,855	7,120	2,265	46.65%
101-08-080-084	511010	Medicare	1,105	1,007	1,135	1,660	525	46.26%
101-08-080-084	512005	Retirement Civilian	824	923	975	550	(425)	(43.59)%
101-08-080-084	512015	Deferred Compensation	254	404	445	260	(185)	(41.57)%
101-08-080-084	513005	Insurance Health	2,928	2,773	3,035	3,035	—	—%
101-08-080-084	513010	Insurance Dental	73	70	80	80	—	—%
101-08-080-084	513015	Insurance Vision	16	15	30	30	—	—%
101-08-080-084	520010	Bank & Credit Card Fees	37,423	8,978	9,500	9,500	—	—%
101-08-080-084	520075	Professional Services Other	441,420	471,406	491,135	510,595	19,460	3.96%
101-08-080-084	522010	Building & Grounds Maint	13,530	8,185	15,220	15,060	(160)	(1.05)%
101-08-080-084	522025	Equipment Maintenance	7,892	4,204	8,700	13,700	5,000	57.47%
101-08-080-084	525005	Insurance General Liability	13,076	12,783	12,725	13,360	635	4.99%
101-08-080-084	526020	Printing	—	36	100	100	—	—%
101-08-080-084	530005	Office Supplies	3,344	2,023	1,600	2,400	800	50.00%
101-08-080-084	530010	Building & Grounds Supplies	5,001	3,888	5,000	5,000	—	—%
101-08-080-084	530015	Clothing	265	533	480	600	120	25.00%
101-08-080-084	530040	Janitorial Supplies	2,185	1,957	2,900	2,000	(900)	(31.03)%
101-08-080-084	530050	Machinery/Equipment Supplies	3	854	1,500	1,500	—	—%

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
101-08-080-084	530075	Concession Supplies	—	—	—	45,000	45,000	—%
101-08-080-084	531040	Stormwater Service Charge	—	—	—	55,000	55,000	—%
101-08-080-084	532005	Membership Dues	1,684	1,330	1,800	2,600	800	44.44%
101-08-080-084	533060	Operating Supplies Other	4,424	3,652	8,325	9,625	1,300	15.62%
101-08-080-084	550005	Administration Fee	2,496	2,496	2,500	3,160	660	26.40%
101-08-080-084	550010	Electric Charges	51,129	44,200	54,035	62,140	8,105	15.00%
101-08-080-084	550025	Sanitation	1,764	1,764	2,000	2,200	200	10.00%
101-08-080-084	550030	Water Charges	36,821	32,698	37,000	42,550	5,550	15.00%
101-08-080-084	560005	Transfers to Other Funds	1,400	1,500	1,400	1,500	100	7.14%
101-08-080-084	610020	Small Cap Equip & Machinery	—	—	100	1,900	1,800	1,800.00%
101-08-080-085	510020	Wages Part Time	149,381	183,779	172,300	206,810	34,510	20.03%
101-08-080-085	510025	Overtime Civilian	340	2,185	1,000	1,000	—	—%
101-08-080-085	511005	Social Security	9,283	11,526	11,555	12,880	1,325	11.47%
101-08-080-085	511010	Medicare	2,171	2,696	2,700	3,010	310	11.48%
101-08-080-085	520010	Bank & Credit Card Fees	26,563	8,978	9,000	9,000	—	—%
101-08-080-085	520075	Professional Services Other	41,351	39,791	57,600	45,150	(12,450)	(21.61)%
101-08-080-085	530035	Food	2,437	1,408	2,000	2,000	—	—%
101-08-080-085	533065	Recreation Supplies	7,496	7,265	6,950	8,950	2,000	28.78%
101-08-080-086	510020	Wages Part Time	17,560	19,159	21,485	25,200	3,715	17.29%
101-08-080-086	511005	Social Security	1,089	1,188	1,765	1,560	(205)	(11.61)%
101-08-080-086	511010	Medicare	255	278	540	370	(170)	(31.48)%
101-08-080-086	520010	Bank & Credit Card Fees	12,942	2,993	6,600	3,600	(3,000)	(45.45)%
101-08-080-086	520060	Recreation - Trips	32,031	40,502	30,000	21,000	(9,000)	(30.00)%
101-08-080-086	520075	Professional Services Other	121,563	99,289	113,118	121,945	8,827	7.80%
101-08-080-086	526020	Printing	4,429	804	2,240	1,740	(500)	(22.32)%
101-08-080-086	530010	Building & Grounds Supplies	5,494	3,403	5,810	6,310	500	8.61%
101-08-080-086	530035	Food	2,187	2,809	2,350	2,250	(100)	(4.26)%
101-08-080-086	533065	Recreation Supplies	29,996	37,373	39,280	41,420	2,140	5.45%
101-08-080-086	560005	Transfers to Other Funds	1,200	1,200	1,200	1,200	—	—%
101-08-080-087	510020	Wages Part Time	5,013	8,037	10,400	11,600	1,200	11.54%
101-08-080-087	511005	Social Security	311	498	680	720	40	5.88%
101-08-080-087	511010	Medicare	73	117	160	170	10	6.25%
101-08-080-087	520010	Bank & Credit Card Fees	7,393	2,095	4,000	3,000	(1,000)	(25.00)%
101-08-080-087	520075	Professional Services Other	42,747	37,971	47,660	37,900	(9,760)	(20.48)%
101-08-080-087	530010	Building & Grounds Supplies	974	1,085	1,200	3,000	1,800	150.00%

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
101-08-080-087	530015	Clothing	269	299	300	300	—	—%
101-08-080-087	533060	Operating Supplies Other	2,041	3,579	3,000	2,750	(250)	(8.33)%
101-08-080-087	533065	Recreation Supplies	442	731	800	1,400	600	75.00%
101-08-080-088	520075	Professional Services Other	46,923	53,128	56,850	57,350	500	0.88%
101-08-080-088	530035	Food	1,374	1,430	800	1,500	700	87.50%
101-08-080-088	533010	Community Services	1,000	—	—	—	—	—%
101-08-080-088	533060	Operating Supplies Other	835	1,555	800	1,500	700	87.50%
101-08-080-088	533065	Recreation Supplies	5,397	953	1,650	1,650	—	—%
101-08-080-088	560005	Transfers to Other Funds	19,360	19,600	19,600	21,000	1,400	7.14%
101-08-080-089	520075	Professional Services Other	25,573	30,813	31,650	58,900	27,250	86.10%
101-08-080-089	530035	Food	—	—	100	100	—	—%
101-08-080-089	533065	Recreation Supplies	247	452	300	300	—	—%
101-08-080-089	560005	Transfers to Other Funds	4,500	4,500	4,500	7,940	3,440	76.44%
101-08-080-090	510005	Wages Full Time Civilian	230,420	277,010	282,515	237,580	(44,935)	(15.91)%
101-08-080-090	510020	Wages Part Time	95,834	99,967	94,500	96,500	2,000	2.12%
101-08-080-090	510025	Overtime Civilian	3,903	1,863	5,700	4,000	(1,700)	(29.82)%
101-08-080-090	511005	Social Security	20,835	24,011	19,925	20,960	1,035	5.19%
101-08-080-090	511010	Medicare	5,045	5,616	4,770	4,900	130	2.73%
101-08-080-090	512005	Retirement Civilian	9,120	15,730	17,400	15,700	(1,700)	(9.77)%
101-08-080-090	512015	Deferred Compensation	2,742	6,965	5,355	7,250	1,895	35.39%
101-08-080-090	513005	Insurance Health	30,274	32,331	50,800	50,800	—	—%
101-08-080-090	513010	Insurance Dental	998	1,092	1,515	1,515	—	—%
101-08-080-090	513015	Insurance Vision	217	237	340	340	—	—%
101-08-080-090	520010	Bank & Credit Card Fees	4,447	18,732	12,000	20,000	8,000	66.67%
101-08-080-090	520030	Legal	1,362	1,138	1,200	1,200	—	—%
101-08-080-090	520075	Professional Services Other	441,333	218,268	132,200	219,500	87,300	66.04%
101-08-080-090	520076	Internal Productions	—	217	—	—	—	—%
101-08-080-090	520090	Kirkwood Arts Commission	1,995	38,003	10,000	10,000	—	—%
101-08-080-090	522005	Alarm System Maintenance	804	804	810	700	(110)	(13.58)%
101-08-080-090	522010	Building & Grounds Maint	99,475	57,182	75,000	60,000	(15,000)	(20.00)%
101-08-080-090	522020	Custodial Services	40,271	47,442	37,500	50,000	12,500	33.33%
101-08-080-090	522025	Equipment Maintenance	1,218	1,775	3,200	3,200	—	—%
101-08-080-090	522060	Telephone & Cellular	5,940	3,030	6,020	4,300	(1,720)	(28.57)%
101-08-080-090	524015	Rentals Equipment	2,799	8,139	6,000	6,000	—	—%
101-08-080-090	525005	Insurance General Liability	20,507	20,047	19,365	20,330	965	4.98%

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
101-08-080-090	526005	Advertising	11,741	7,658	6,000	7,000	1,000	16.67%
101-08-080-090	526007	Hospitality	4,655	2,738	1,400	1,400	—	—%
101-08-080-090	526020	Printing	2,029	2,072	3,200	2,100	(1,100)	(34.38)%
101-08-080-090	527005	Travel	3,232	1,788	4,500	4,500	—	—%
101-08-080-090	530005	Office Supplies	9,095	6,329	3,500	3,100	(400)	(11.43)%
101-08-080-090	530010	Building & Grounds Supplies	7,970	5,463	4,000	5,000	1,000	25.00%
101-08-080-090	530015	Clothing	—	12	—	400	400	—%
101-08-080-090	530035	Food	21,837	2,903	500	500	—	—%
101-08-080-090	530040	Janitorial Supplies	2,791	4,811	3,000	2,000	(1,000)	(33.33)%
101-08-080-090	530050	Machinery/Equipment Supplies	7,513	3,301	3,000	3,000	—	—%
101-08-080-090	530055	Merchandise Supplies	9,758	—	1,000	1,000	—	—%
101-08-080-090	530060	Postage	109	45	100	75	(25)	(25.00)%
101-08-080-090	530070	Alcohol Supplies	31,354	23,667	30,000	30,000	—	—%
101-08-080-090	530075	Concession Supplies	4,679	28,573	26,000	22,000	(4,000)	(15.38)%
101-08-080-090	531020	Natural Gas	10,963	9,069	11,000	11,000	—	—%
101-08-080-090	531040	Stormwater Service Charge	—	—	—	5,000	5,000	—%
101-08-080-090	532005	Membership Dues	495	—	2,900	1,700	(1,200)	(41.38)%
101-08-080-090	533055	Motor Fuel & Lubricants	—	71	120	120	—	—%
101-08-080-090	533060	Operating Supplies Other	692	1,963	1,000	1,000	—	—%
101-08-080-090	533065	Recreation Supplies	2,098	5,432	2,500	2,000	(500)	(20.00)%
101-08-080-090	550010	Electric Charges	116,689	115,656	120,000	138,000	18,000	15.00%
101-08-080-090	550020	Fleet Services	—	—	300	300	—	—%
101-08-080-090	550025	Sanitation	2,880	2,880	2,880	3,170	290	10.07%
101-08-080-090	550030	Water Charges	6,321	6,947	5,500	6,325	825	15.00%
101-08-080-090	560005	Transfers to Other Funds	—	—	—	5,000	5,000	—%
101-08-080-090	610020	Small Cap Equip & Machinery	3,579	760	—	1,800	1,800	—%
Expenditures Total			4,225,740	4,066,763	4,236,720	4,622,155	385,435	9.10%



Enterprise Funds

Revenue Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Revenues								
501-20-000-000	440005	Interest Revenue	791,123	270,575	400,000	25,000	(375,000)	(93.75)%
501-20-000-000	440015	Interest & Late Fees UT	121,021	122,973	122,000	150,000	28,000	22.95%
501-20-000-000	452600	Facility Rental Other	—	360,000	—	—	0	0.00%
501-20-000-000	453200	EV Charges	—	319	—	500	500	0.00%
501-20-000-000	454005	Metered Sales	25,778,780	26,881,389	27,500,000	31,215,000	3,715,000	13.51%
501-20-000-000	454025	Service Calls	35,495	5,270	6,000	5,000	(1,000)	(16.67)%
501-20-000-000	454030	Miscellaneous Charges	87,622	15,851	60,000	25,000	(35,000)	(58.33)%
501-20-000-000	454045	Wholesale Electric Sales	5,660,675	5,352,538	6,000,000	6,635,000	635,000	10.58%
501-20-000-000	454080	Interdepartment Usage	863,080	735,022	865,000	—	(865,000)	(100.00)%
501-20-000-000	460005	Bad Debt Recovered	1,049	619	1,500	1,000	(500)	(33.33)%
501-20-000-000	460015	Miscellaneous Revenue	16,301	867	5,000	3,000	(2,000)	(40.00)%
501-20-000-000	490005	Sale of Capital Asset	11,529	28,738	10,000	10,000	0	0.00%
Revenues Total			33,366,676	33,774,162	34,969,500	38,069,500	3,100,000	8.86%

Expenditure Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Personnel Services				
Medicare	34,513	37,998	36,110	43,870
Social Security	134,439	150,442	154,395	187,610
Civilian Pension	147,420	158,480	162,950	181,830
Deferred Compensation	60,160	65,628	77,815	83,920
Wages Full-time Civilian	1,773,487	1,863,741	2,377,865	2,435,640
Wages Part-time	—	—	5,000	—

Expenditure Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Overtime - Civilian	598,525	755,156	205,945	606,500
Personnel Services Total	2,748,544	3,031,444	3,020,080	3,539,370
Other Benefits Total	293,937	285,930	345,520	357,245
Contractual Services Total	1,669,461	2,097,096	1,700,560	1,606,390
Commodities Total	22,867,443	27,501,866	26,304,695	26,879,800
Capital Outlay Total	1,974,773	2,314,841	1,594,000	271,500
Debt Service Total	666,004	1,125,387	1,752,970	1,731,720
Interdepartmental Charges Total	197,246	206,835	199,820	216,565
Transfers to Other Funds Total	1,712,004	2,325,004	2,460,000	1,900,000
Total	32,129,412	38,888,403	37,377,645	36,502,590

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Expenditures								
501-20-250-251	510005	Wages Full Time Civilian	333,191	282,303	554,125	690,820	136,695	24.67%
501-20-250-251	510025	Overtime Civilian	272	29	5,000	5,000	0	0.00%
501-20-250-251	511005	Social Security	18,783	13,662	34,780	43,140	8,360	24.04%
501-20-250-251	511010	Medicare	5,218	3,924	8,135	10,090	1,955	24.03%
501-20-250-251	512005	Retirement Civilian	24,117	15,992	37,650	30,370	(7,280)	(19.34)%
501-20-250-251	512015	Deferred Compensation	19,342	7,649	17,120	14,020	(3,100)	(18.11)%
501-20-250-251	513005	Insurance Health	47,050	31,124	82,615	82,615	0	0.00%
501-20-250-251	513010	Insurance Dental	938	396	1,925	1,925	0	0.00%
501-20-250-251	513015	Insurance Vision	508	158	600	600	0	0.00%
501-20-250-251	520005	Audit	28,235	19,773	35,000	35,000	0	0.00%
501-20-250-251	520025	Engineering	159,937	333,199	183,000	120,000	(63,000)	(34.43)%
501-20-250-251	520030	Legal	28,190	43,345	25,000	25,000	0	0.00%
501-20-250-251	520065	Training	76,825	39,390	100,000	20,000	(80,000)	(80.00)%
501-20-250-251	520075	Professional Services Other	228,874	164,971	109,000	225,000	116,000	106.42%
501-20-250-251	522010	Building & Grounds Maint	5,499	4,337	5,000	2,000	(3,000)	(60.00)%
501-20-250-251	522015	Computer Maintenance	55,654	68,804	50,000	68,050	18,050	36.10%
501-20-250-251	522040	Office Equipment Maintenance	10,482	8,349	6,500	6,500	0	0.00%
501-20-250-251	522055	Software Maintenance	103,494	216,759	105,000	200,000	95,000	90.48%
501-20-250-251	522060	Telephone & Cellular	35,300	43,979	30,000	39,000	9,000	30.00%
501-20-250-251	525005	Insurance General Liability	69,094	67,543	65,220	68,480	3,260	5.00%
501-20-250-251	525010	Insurance Workers Comp	156,132	143,121	180,340	189,360	9,020	5.00%
501-20-250-251	526015	Personnel Recruitment	—	—	2,000	2,000	0	0.00%
501-20-250-251	526025	Special Events	73,725	89,961	50,000	—	(50,000)	(100.00)%
501-20-250-251	527005	Travel	4,831	1,821	5,000	5,000	0	0.00%
501-20-250-251	530005	Office Supplies	10,238	8,668	5,000	5,000	0	0.00%
501-20-250-251	530015	Clothing	17,784	20,343	4,000	4,000	0	0.00%
501-20-250-251	530035	Food	4,599	2,374	3,000	3,000	0	0.00%
501-20-250-251	530040	Janitorial Supplies	4,321	4,122	2,000	4,500	2,500	125.00%
501-20-250-251	530060	Postage	282	2	450	450	0	0.00%
501-20-250-251	531020	Natural Gas	2,711	2,986	3,000	3,000	0	0.00%
501-20-250-251	532005	Membership Dues	14,343	20,093	18,000	20,000	2,000	11.11%
501-20-250-251	532010	Publications	23,239	49,098	20,000	10,000	(10,000)	(50.00)%
501-20-250-251	533055	Motor Fuel & Lubricants	21,757	20,157	18,245	20,000	1,755	9.62%
501-20-250-251	534005	Electric Equip Rebate	15,886	7,900	16,000	6,000	(10,000)	(62.50)%

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
501-20-250-251	535020	Write Off	22,417	11,584	20,000	20,000	0	0.00%
501-20-250-251	535025	Contingency	—	—	5,000	5,000	0	0.00%
501-20-250-251	550005	Administration Fee	156,816	164,926	156,820	156,820	0	0.00%
501-20-250-251	550020	Fleet Services	37,620	38,950	40,000	56,045	16,045	40.11%
501-20-250-251	550025	Sanitation	1,764	1,764	2,000	2,200	200	10.00%
501-20-250-251	550030	Water Charges	1,046	1,195	1,000	1,500	500	50.00%
501-20-250-251	560005	Transfers to Other Funds	1,712,004	2,325,004	2,460,000	1,900,000	(560,000)	(22.76)%
501-20-250-252	510005	Wages Full Time Civilian	1,354,230	1,501,509	1,742,850	1,663,310	(79,540)	(4.56)%
501-20-250-252	510020	Wages Part Time	—	—	5,000	—	(5,000)	(100.00)%
501-20-250-252	510025	Overtime Civilian	597,261	753,590	199,445	600,000	400,555	200.83%
501-20-250-252	511005	Social Security	110,130	133,016	114,480	139,320	24,840	21.70%
501-20-250-252	511010	Medicare	28,003	33,193	26,775	32,580	5,805	21.68%
501-20-250-252	512005	Retirement Civilian	117,795	139,467	119,680	146,060	26,380	22.04%
501-20-250-252	512015	Deferred Compensation	36,121	56,780	58,270	67,410	9,140	15.69%
501-20-250-252	513005	Insurance Health	222,639	234,413	234,435	246,160	11,725	5.00%
501-20-250-252	513010	Insurance Dental	4,718	4,886	6,505	6,505	0	0.00%
501-20-250-252	513015	Insurance Vision	868	901	1,000	1,000	0	0.00%
501-20-250-252	521005	Street Lighting	36,031	43,271	40,000	15,000	(25,000)	(62.50)%
501-20-250-252	522025	Equipment Maintenance	177	1,224	5,000	2,000	(3,000)	(60.00)%
501-20-250-252	522045	Radio Equipment Maintenance	—	1,500	5,000	12,000	7,000	140.00%
501-20-250-252	523010	Tree Trimming	466,379	691,795	575,000	450,000	(125,000)	(21.74)%
501-20-250-252	530015	Clothing	1,098	916	8,000	5,000	(3,000)	(37.50)%
501-20-250-252	531005	Electricity	22,415,489	26,143,955	25,000,000	25,000,000	0	0.00%
501-20-250-252	531010	Electric Transmission	14,267	789,932	876,000	1,442,100	566,100	64.62%
501-20-250-252	531040	Stormwater Service Charge	—	174	—	750	750	0.00%
501-20-250-252	533015	Dusk to Dawn Lighting	186	46	1,000	1,000	0	0.00%
501-20-250-252	533045	Meters & Parts	1,242	493	2,000	2,000	0	0.00%
501-20-250-252	533070	Safety Equipment	15,122	14,511	15,000	15,000	0	0.00%
501-20-250-252	533100	Substation Equipment	19,871	34,669	22,000	47,000	25,000	113.64%
501-20-250-252	533110	Transformer Poles & Conductor	220,926	334,417	220,000	220,000	0	0.00%
501-20-250-252	533115	Traffic Signals	—	156	2,500	2,500	0	0.00%
501-20-250-252	610020	Small Cap Equip & Machinery	5,790	—	20,000	20,000	0	0.00%
501-20-250-253	510005	Wages Full Time Civilian	86,065	79,930	80,890	81,510	620	0.77%

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
501-20-250-253	510025	Overtime Civilian	992	1,537	1,500	1,500	0	0.00%
501-20-250-253	511005	Social Security	5,527	3,764	5,135	5,150	15	0.29%
501-20-250-253	511010	Medicare	1,293	880	1,200	1,200	0	0.00%
501-20-250-253	512005	Retirement Civilian	5,508	3,021	5,620	5,400	(220)	(3.91)%
501-20-250-253	512015	Deferred Compensation	4,696	1,199	2,425	2,490	65	2.68%
501-20-250-253	513005	Insurance Health	16,628	13,537	17,785	17,785	0	0.00%
501-20-250-253	513010	Insurance Dental	483	423	530	530	0	0.00%
501-20-250-253	513015	Insurance Vision	105	92	125	125	0	0.00%
501-20-250-253	520010	Bank & Credit Card Fees	128,517	113,391	120,000	120,000	0	0.00%
501-20-250-253	520065	Training	460	9	1,500	—	(1,500)	(100.00)%
501-20-250-253	522040	Office Equipment Maintenance	1,625	556	3,000	2,000	(1,000)	(33.33)%
501-20-250-253	530060	Postage	22,955	19,955	23,500	23,500	0	0.00%
501-20-250-253	533120	Utility Billing Supplies	18,712	15,316	20,000	20,000	0	0.00%
501-20-250-253	610060	Small Cap Office Furniture	965	876	1,500	1,500	0	0.00%
501-20-250-254	540005	Debt Service Principal	—	—	595,000	610,000	15,000	2.52%
501-20-250-254	540015	Debt Service Interest	564,397	1,124,985	1,149,970	1,113,720	(36,250)	(3.15)%
501-20-250-254	540020	Debt Service Fiscal Agent	—	402	8,000	8,000	0	0.00%
501-20-250-254	540025	Debt Service Issuance Cost	101,608	—	—	—	0	0.00%
501-20-250-254	620040	Machinery & Equipment	40,975	11,175	—	—	0	0.00%
501-20-250-254	620050	Rolling Stock	—	136,698	—	—	0	0.00%
501-20-250-254	620080	Distribution Syst Improvement	148,767	428,690	1,572,500	250,000	(1,322,500)	(84.10)%
501-20-250-254	621000	Depreciation Expense	1,778,276	1,737,401	—	—	0	0.00%
Expenditures Total			32,129,412	38,888,403	37,377,645	36,502,590	(875,055)	(2.34)%



Revenue Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Revenues								
505-30-000-000	440005	Interest Revenue	173,946	430,040	20,000	60,000	40,000	200.00%
505-30-000-000	452600	Facility Rental Other	25,815	27,966	26,000	26,000	0	0.00%
505-30-000-000	454005	Metered Sales	3,442,742	3,832,651	4,800,000	5,553,000	753,000	15.69%
505-30-000-000	454010	Water Base Charge	1,959,198	2,377,888	2,075,000	2,330,000	255,000	12.29%
505-30-000-000	454015	Capital/Debt Service	799,829	906,771	800,000	960,000	160,000	20.00%
505-30-000-000	454020	Infrastructure Renewal	1,561,980	1,818,625	2,375,000	4,000,000	1,625,000	68.42%
505-30-000-000	454030	Miscellaneous Charges	10,041	13,699	10,000	10,000	0	0.00%
505-30-000-000	454035	Water Taps	24,480	19,790	25,000	20,000	(5,000)	(20.00)%
505-30-000-000	454040	Unmetered Fire Protection	63,398	76,391	62,000	71,000	9,000	14.52%
505-30-000-000	454050	Water Meter Sales	46,719	41,871	50,000	50,000	0	0.00%
505-30-000-000	454080	Interdepartment Usage	64,782	66,891	60,000	—	(60,000)	(100.00)%
505-30-000-000	460015	Miscellaneous Revenue	23,434	1,192	10,000	1,000	(9,000)	(90.00)%
505-30-000-000	490005	Sale of Capital Asset	(5,448)	6,298	—	5,000	5,000	0.00%
Revenues Total			8,190,916	9,620,076	10,313,000	13,086,000	2,773,000	26.89%

Expenditure Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Personnel Services				
Medicare	22,239	21,860	23,230	24,150
Social Security	93,715	96,740	99,290	103,280
Civilian Pension	96,285	92,329	100,835	107,850
Deferred Compensation	33,621	39,774	46,210	49,780
Wages Full-time Civilian	1,367,249	1,421,051	1,491,790	1,485,870
Wages Part-time	—	—	6,000	5,000

Expenditure Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Overtime - Civilian	156,333	120,872	127,945	152,100
Personnel Services Total	1,769,443	1,792,626	1,895,300	1,928,030
Other Benefits Total	299,841	291,160	321,165	321,165
Contractual Services Total	1,238,573	1,234,420	1,221,400	1,224,870
Commodities Total	1,805,582	1,848,778	1,962,185	1,957,935
Capital Outlay Total	1,143,300	941,131	5,100,600	4,640,600
Debt Service Total	295,933	326,914	1,443,365	1,465,390
Interdepartmental Charges Total	302,362	260,532	317,200	344,715
Total	6,855,034	6,695,561	12,261,215	11,882,705

Expenditure Detail

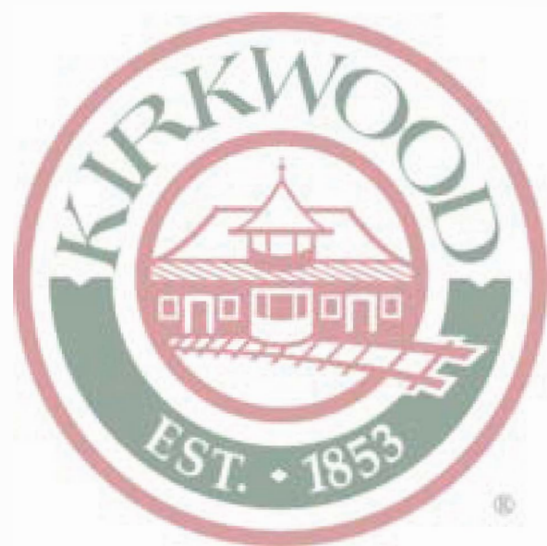
Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Expenditures								
505-30-300-301	510005	Wages Full Time Civilian	250,629	271,112	271,820	291,190	19,370	7.13%
505-30-300-301	510025	Overtime Civilian	286	—	600	600	0	0.00%
505-30-300-301	511005	Social Security	16,342	16,381	17,380	19,500	2,120	12.20%
505-30-300-301	511010	Medicare	3,822	3,831	4,065	4,560	495	12.18%
505-30-300-301	512005	Retirement Civilian	15,189	16,888	16,975	20,450	3,475	20.47%
505-30-300-301	512015	Deferred Compensation	7,386	5,450	8,000	9,440	1,440	18.00%
505-30-300-301	513005	Insurance Health	30,347	33,271	33,600	33,600	0	0.00%
505-30-300-301	513010	Insurance Dental	1,212	1,156	1,270	1,270	0	0.00%
505-30-300-301	513015	Insurance Vision	263	250	300	300	0	0.00%
505-30-300-301	514005	Unemployment	—	304	—	—	0	0.00%
505-30-300-301	520005	Audit	9,232	25,592	10,000	20,000	10,000	100.00%
505-30-300-301	520030	Legal	4,046	3,385	4,600	4,600	0	0.00%
505-30-300-301	520065	Training	79	1,041	4,000	2,000	(2,000)	(50.00)%
505-30-300-301	522015	Computer Maintenance	42,000	42,385	42,000	46,710	4,710	11.21%
505-30-300-301	522040	Office Equipment Maintenance	456	407	500	500	0	0.00%
505-30-300-301	522060	Telephone & Cellular	9,100	11,680	9,000	10,000	1,000	11.11%
505-30-300-301	523015	Property Damage	195	—	500	500	0	0.00%
505-30-300-301	525005	Insurance General Liability	69,094	67,543	65,220	68,480	3,260	5.00%
505-30-300-301	525010	Insurance Workers Comp	232,968	213,554	269,080	269,080	0	0.00%
505-30-300-301	526025	Special Events	—	1,000	—	—	0	0.00%
505-30-300-301	527005	Travel	1,299	4,861	4,000	4,000	0	0.00%
505-30-300-301	530005	Office Supplies	1,570	5,055	2,500	2,500	0	0.00%
505-30-300-301	530060	Postage	518	2,338	500	500	0	0.00%
505-30-300-301	532005	Membership Dues	140	1,601	2,500	2,500	0	0.00%
505-30-300-301	532010	Publications	—	31	200	200	0	0.00%
505-30-300-301	535015	Inventory Adjustments	839	—	20,000	20,000	0	0.00%
505-30-300-301	535020	Write Off	3,041	3,993	4,000	4,000	0	0.00%
505-30-300-301	535025	Contingency	—	—	20,000	20,000	0	0.00%
505-30-300-301	540020	Debt Service Fiscal Agent	—	—	—	2,000	2,000	0.00%
505-30-300-301	550005	Administration Fee	111,120	111,120	114,000	126,350	12,350	10.83%
505-30-300-302	510005	Wages Full Time Civilian	1,041,460	1,031,527	1,139,970	1,115,570	(24,400)	(2.14)%
505-30-300-302	510020	Wages Part Time	—	—	6,000	5,000	(1,000)	(16.67)%
505-30-300-302	510025	Overtime Civilian	155,387	119,077	125,845	150,000	24,155	19.19%
505-30-300-302	511005	Social Security	72,537	73,335	76,990	78,780	1,790	2.32%

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
505-30-300-302	511010	Medicare	17,285	16,386	18,010	18,420	410	2.28%
505-30-300-302	512005	Retirement Civilian	76,187	69,946	78,465	82,260	3,795	4.84%
505-30-300-302	512015	Deferred Compensation	21,813	32,065	35,845	37,970	2,125	5.93%
505-30-300-302	513005	Insurance Health	243,817	235,487	260,400	260,400	0	0.00%
505-30-300-302	513010	Insurance Dental	6,170	5,858	6,425	6,425	0	0.00%
505-30-300-302	513015	Insurance Vision	1,262	1,196	1,300	1,300	0	0.00%
505-30-300-302	520065	Training	5,358	10,825	4,000	6,000	2,000	50.00%
505-30-300-302	520075	Professional Services Other	705,035	750,433	650,000	650,000	0	0.00%
505-30-300-302	522025	Equipment Maintenance	27,378	4,620	30,000	30,000	0	0.00%
505-30-300-302	522030	Laboratory Equipment	7,403	5,920	9,000	9,000	0	0.00%
505-30-300-302	522040	Office Equipment Maintenance	2,213	(577)	1,000	1,000	0	0.00%
505-30-300-302	522060	Telephone & Cellular	712	—	5,000	5,000	0	0.00%
505-30-300-302	530010	Building & Grounds Supplies	2,573	1,640	10,000	5,000	(5,000)	(50.00)%
505-30-300-302	530015	Clothing	8,196	9,656	9,000	9,000	0	0.00%
505-30-300-302	530035	Food	5,792	2,378	6,000	6,000	0	0.00%
505-30-300-302	530040	Janitorial Supplies	2,414	1,799	2,500	2,500	0	0.00%
505-30-300-302	530050	Machinery/Equipment Supplies	1,106	7,212	7,000	7,000	0	0.00%
505-30-300-302	531005	Electricity	6,425	6,110	6,500	6,500	0	0.00%
505-30-300-302	531020	Natural Gas	6,324	5,676	7,000	7,000	0	0.00%
505-30-300-302	531025	Purchased Water	1,378,115	1,445,429	1,450,000	1,450,000	0	0.00%
505-30-300-302	531040	Stormwater Service Charge	—	59	—	750	750	0.00%
505-30-300-302	533020	Fire Hydrants Maintenance	24,293	15,863	25,000	25,000	0	0.00%
505-30-300-302	533040	Mains Pipes Fittings	247,208	247,217	250,000	250,000	0	0.00%
505-30-300-302	533045	Meters & Parts	38,483	21,496	40,000	40,000	0	0.00%
505-30-300-302	533055	Motor Fuel & Lubricants	28,651	22,650	31,485	31,485	0	0.00%
505-30-300-302	533070	Safety Equipment	5,764	8,491	6,000	6,000	0	0.00%
505-30-300-302	533130	Water Tap Supplies	3,302	4,766	15,000	15,000	0	0.00%
505-30-300-302	550010	Electric Charges	244	233	350	500	150	42.86%
505-30-300-302	550015	Electric Pumping Station	106,292	64,378	110,000	110,000	0	0.00%
505-30-300-302	550020	Fleet Services	81,574	81,613	90,000	104,615	14,615	16.24%
505-30-300-302	550025	Sanitation	828	828	850	950	100	11.76%
505-30-300-302	550030	Water Charges	2,304	2,361	2,000	2,300	300	15.00%
505-30-300-302	610020	Small Cap Equip & Machinery	4,896	5,136	20,000	20,000	0	0.00%

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
505-30-300-303	510005	Wages Full Time Civilian	75,159	118,412	80,000	79,110	(890)	(1.11)%
505-30-300-303	510025	Overtime Civilian	660	1,795	1,500	1,500	0	0.00%
505-30-300-303	511005	Social Security	4,837	7,024	4,920	5,000	80	1.63%
505-30-300-303	511010	Medicare	1,131	1,643	1,155	1,170	15	1.30%
505-30-300-303	512005	Retirement Civilian	4,909	5,495	5,395	5,140	(255)	(4.73)%
505-30-300-303	512015	Deferred Compensation	4,423	2,260	2,365	2,370	5	0.21%
505-30-300-303	513005	Insurance Health	16,199	13,139	17,260	17,260	0	0.00%
505-30-300-303	513010	Insurance Dental	469	411	500	500	0	0.00%
505-30-300-303	513015	Insurance Vision	102	89	110	110	0	0.00%
505-30-300-303	520010	Bank & Credit Card Fees	120,613	85,943	110,000	90,000	(20,000)	(18.18)%
505-30-300-303	520065	Training	—	5,281	1,500	6,000	4,500	300.00%
505-30-300-303	522040	Office Equipment Maintenance	1,392	527	2,000	2,000	0	0.00%
505-30-300-303	530015	Clothing	708	966	—	—	0	0.00%
505-30-300-303	530060	Postage	22,946	20,045	25,000	25,000	0	0.00%
505-30-300-303	533120	Utility Billing Supplies	17,174	14,306	22,000	22,000	0	0.00%
505-30-300-303	610060	Small Cap Office Furniture	2,055	—	2,000	2,000	0	0.00%
505-30-300-304	540005	Debt Service Principal	—	—	1,095,685	1,165,305	69,620	6.35%
505-30-300-304	540015	Debt Service Interest	223,821	323,933	339,680	292,085	(47,595)	(14.01)%
505-30-300-304	540020	Debt Service Fiscal Agent	1,853	2,981	8,000	6,000	(2,000)	(25.00)%
505-30-300-304	540025	Debt Service Issuance Cost	70,260	—	—	—	0	0.00%
505-30-300-304	610020	Small Cap Equip & Machinery	6,345	9,668	—	—	0	0.00%
505-30-300-304	620050	Rolling Stock	367	—	130,000	270,000	140,000	107.69%
505-30-300-304	620080	Distribution Syst Improvement	0	—	4,853,600	4,253,600	(600,000)	(12.36)%
505-30-300-304	620100	Feasibility Studies	—	9,000	95,000	95,000	0	0.00%
505-30-300-304	621000	Depreciation Expense	1,129,637	917,327	—	—	0	0.00%
Expenditures Total			6,855,034	6,695,561	12,261,215	11,882,705	(378,510)	(3.09)%



Revenue Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Revenues								
509-40-000-000	420005	Grants	—	1,586	—	—	0	0.00%
509-40-000-000	440005	Interest Revenue	111,856	144,699	5,000	25,000	20,000	400.00%
509-40-000-000	452600	Facility Rental Other	26,000	—	360,000	—	(360,000)	(100.00)%
509-40-000-000	454055	Refuse Collection	3,161,689	3,110,088	3,400,000	3,505,000	105,000	3.09%
509-40-000-000	454060	Dumpster Charge	5,607	8,763	6,000	10,000	4,000	66.67%
509-40-000-000	454065	Recycling Revenue	2,786	5,708	2,000	2,000	0	0.00%
509-40-000-000	454070	Special Pickup	47,782	38,531	48,000	40,000	(8,000)	(16.67)%
509-40-000-000	454075	Lawn Bag	386,325	353,330	390,000	400,000	10,000	2.56%
509-40-000-000	454080	Interdepartment Usage	38,064	35,780	40,000	—	(40,000)	(100.00)%
509-40-000-000	490005	Sale of Capital Asset	15,546	10,268	—	10,000	10,000	0.00%
Revenues Total			3,795,655	3,708,753	4,251,000	3,992,000	(259,000)	(6.09)%

Expenditure Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Personnel Services				
Medicare	13,587	13,844	14,645	15,800
Social Security	58,100	59,193	62,560	67,570
Civilian Pension	55,868	51,404	65,170	70,830
Deferred Compensation	21,942	22,347	29,725	32,690
Wages Full-time Civilian	861,171	894,207	953,420	1,023,780
Overtime - Civilian	65,894	65,761	47,450	66,000
Personnel Services Total	1,076,561	1,106,755	1,172,970	1,276,670
Other Benefits Total	183,216	192,388	224,095	224,095
Contractual Services Total	934,714	1,017,645	1,019,940	1,080,360
Commodities Total	239,778	187,723	262,555	265,755
Capital Outlay Total	362,184	381,184	863,000	978,000
Debt Service Total	1,021	—	247,340	247,340
Interdepartmental Charges Total	464,814	462,590	473,600	567,690
Transfers to Other Funds Total	200,004	200,004	200,000	—
Total	3,462,292	3,548,290	4,463,500	4,639,910

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Expenditures								
509-40-350-351	510005	Wages Full Time Civilian	706,688	746,473	790,000	857,460	67,460	8.54%
509-40-350-351	510025	Overtime Civilian	60,994	59,489	41,950	60,000	18,050	43.03%
509-40-350-351	511005	Social Security	48,080	49,726	52,000	56,880	4,880	9.38%
509-40-350-351	511010	Medicare	11,244	11,630	12,170	13,300	1,130	9.29%
509-40-350-351	512005	Retirement Civilian	45,598	42,908	54,000	59,630	5,630	10.43%
509-40-350-351	512015	Deferred Compensation	15,870	18,640	24,725	27,520	2,795	11.30%
509-40-350-351	513005	Insurance Health	142,024	153,153	179,780	179,780	0	0.00%
509-40-350-351	513010	Insurance Dental	4,323	4,246	5,035	5,035	0	0.00%
509-40-350-351	513015	Insurance Vision	788	828	900	900	0	0.00%
509-40-350-351	514005	Unemployment	43	911	—	—	0	0.00%
509-40-350-351	520005	Audit	6,231	15,268	9,000	10,000	1,000	11.11%
509-40-350-351	520030	Legal	2,267	1,897	2,600	2,600	0	0.00%
509-40-350-351	520055	Public Relations	26,270	11,530	30,000	30,000	0	0.00%
509-40-350-351	520065	Training	52	372	250	500	250	100.00%
509-40-350-351	520075	Professional Services Other	62,729	78,865	60,000	60,000	0	0.00%
509-40-350-351	522015	Computer Maintenance	6,504	6,504	6,600	6,675	75	1.14%
509-40-350-351	522025	Equipment Maintenance	8,620	—	5,000	5,000	0	0.00%
509-40-350-351	522035	Laundry Towels	—	—	250	250	0	0.00%
509-40-350-351	522040	Office Equipment Maintenance	1,052	(314)	300	300	0	0.00%
509-40-350-351	522060	Telephone & Cellular	398	592	900	900	0	0.00%
509-40-350-351	523005	Landfill Fees	393,186	601,804	420,000	420,000	0	0.00%
509-40-350-351	525005	Insurance General Liability	71,640	67,543	65,220	68,480	3,260	5.00%
509-40-350-351	525010	Insurance Workers Comp	163,488	149,864	188,840	188,840	0	0.00%
509-40-350-351	526020	Printing	—	—	500	500	0	0.00%
509-40-350-351	527005	Travel	—	—	2,000	2,000	0	0.00%
509-40-350-351	530005	Office Supplies	3,236	3,269	3,000	3,000	0	0.00%
509-40-350-351	530015	Clothing	3,203	1,181	4,000	4,000	0	0.00%
509-40-350-351	530040	Janitorial Supplies	1,731	1,380	1,500	1,500	0	0.00%
509-40-350-351	531040	Stormwater Service Charge	—	209	—	3,200	3,200	0.00%
509-40-350-351	532005	Membership Dues	—	58	—	—	0	0.00%
509-40-350-351	533055	Motor Fuel & Lubricants	138,431	117,816	138,455	138,455	0	0.00%
509-40-350-351	533070	Safety Equipment	1,735	4,701	4,500	4,500	0	0.00%
509-40-350-351	533135	Yard Bags	42,287	17,761	50,000	50,000	0	0.00%
509-40-350-351	535015	Inventory Adjustments	—	—	2,000	2,000	0	0.00%

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
509-40-350-351	535020	Write Off	3,793	3,537	3,000	3,000	0	0.00%
509-40-350-351	535025	Contingency	—	—	10,000	10,000	0	0.00%
509-40-350-351	550005	Administration Fee	55,752	55,752	57,000	63,175	6,175	10.83%
509-40-350-351	550010	Electric Charges	7,313	5,319	7,500	8,625	1,125	15.00%
509-40-350-351	550020	Fleet Services	350,904	350,904	375,000	458,840	83,840	22.36%
509-40-350-351	550030	Water Charges	586	487	500	575	75	15.00%
509-40-350-351	560005	Transfers to Other Funds	200,004	200,004	200,000	—	(200,000)	(100.00)%
509-40-350-351	610020	Small Cap Equip & Machinery	40	736	500	500	0	0.00%
509-40-350-352	510005	Wages Full Time Civilian	79,424	78,507	84,910	87,210	2,300	2.71%
509-40-350-352	510025	Overtime Civilian	4,239	4,478	5,000	5,000	0	0.00%
509-40-350-352	511005	Social Security	5,183	5,482	5,575	5,720	145	2.60%
509-40-350-352	511010	Medicare	1,212	1,282	1,305	1,340	35	2.68%
509-40-350-352	512005	Retirement Civilian	5,360	5,622	5,705	5,990	285	5.00%
509-40-350-352	512015	Deferred Compensation	1,649	2,501	2,610	2,770	160	6.13%
509-40-350-352	513005	Insurance Health	18,385	18,726	19,590	19,590	0	0.00%
509-40-350-352	513010	Insurance Dental	726	728	760	760	0	0.00%
509-40-350-352	513015	Insurance Vision	158	158	160	160	0	0.00%
509-40-350-352	520075	Professional Services Other	—	2,054	500	500	0	0.00%
509-40-350-352	522060	Telephone & Cellular	133	208	150	150	0	0.00%
509-40-350-352	523005	Landfill Fees	169,124	11,253	200,000	200,000	0	0.00%
509-40-350-352	525005	Insurance General Liability	7,048	6,890	6,665	7,000	335	5.03%
509-40-350-352	525010	Insurance Workers Comp	12,264	11,242	14,165	14,165	0	0.00%
509-40-350-352	530015	Clothing	—	925	600	600	0	0.00%
509-40-350-352	533055	Motor Fuel & Lubricants	1,864	975	1,000	1,000	0	0.00%
509-40-350-352	533070	Safety Equipment	2,742	1,609	500	500	0	0.00%
509-40-350-352	550010	Electric Charges	3,567	3,437	3,600	4,150	550	15.28%
509-40-350-352	550020	Fleet Services	46,692	46,692	30,000	32,325	2,325	7.75%
509-40-350-352	610020	Small Cap Equip & Machinery	—	—	500	500	0	0.00%
509-40-350-353	510005	Wages Full Time Civilian	75,059	69,227	78,510	79,110	600	0.76%
509-40-350-353	510025	Overtime Civilian	660	1,795	500	1,000	500	100.00%
509-40-350-353	511005	Social Security	4,837	3,984	4,985	4,970	(15)	(0.30)%
509-40-350-353	511010	Medicare	1,131	932	1,170	1,160	(10)	(0.85)%
509-40-350-353	512005	Retirement Civilian	4,909	2,874	5,465	5,210	(255)	(4.67)%
509-40-350-353	512015	Deferred Compensation	4,423	1,205	2,390	2,400	10	0.42%

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
509-40-350-353	513005	Insurance Health	16,199	13,139	17,260	17,260	0	0.00%
509-40-350-353	513010	Insurance Dental	469	411	500	500	0	0.00%
509-40-350-353	513015	Insurance Vision	102	89	110	110	0	0.00%
509-40-350-353	520010	Bank & Credit Card Fees	2,315	51,295	3,500	60,000	56,500	1,614.29%
509-40-350-353	520065	Training	—	420	1,500	500	(1,000)	(66.67)%
509-40-350-353	522040	Office Equipment Maintenance	1,393	360	2,000	2,000	0	0.00%
509-40-350-353	530015	Clothing	—	50	—	—	0	0.00%
509-40-350-353	530060	Postage	22,946	19,947	24,000	24,000	0	0.00%
509-40-350-353	533120	Utility Billing Supplies	17,810	14,306	20,000	20,000	0	0.00%
509-40-350-353	610060	Small Cap Office Furniture	937	—	2,000	2,000	0	0.00%
509-40-350-354	540015	Debt Service Interest	1,021	—	247,340	247,340	0	0.00%
509-40-350-354	620040	Machinery & Equipment	3,741	92,422	20,000	340,000	320,000	1,600.00%
509-40-350-354	620050	Rolling Stock	36,671	—	840,000	635,000	(205,000)	(24.40)%
509-40-350-354	621000	Depreciation Expense	320,796	288,027	—	—	0	0.00%
Expenditures Total			3,462,292	3,548,290	4,463,500	4,639,910	176,410	3.95%

Internal Service Funds



Revenue Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Revenues								
602-00-000-000	440005	Interest Revenue	108,974	110,317	—	15,000	15,000	0.00%
602-00-000-000	454085	Interdepartment Services	1,634,892	1,498,651	1,750,000	1,750,000	0	0.00%
602-00-000-000	460015	Miscellaneous Revenue	5,213	—	—	—	0	0.00%
Revenues Total			1,749,079	1,608,968	1,750,000	1,765,000	15,000	0.86%

Expenditure Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Personnel Services				
Medicare	543	1,369	1,180	1,260
Social Security	3,171	4,846	5,050	5,400
Civilian Pension	789	5,062	5,495	5,660
Deferred Compensation	182	2,353	2,545	2,610
Wages Full-time Civilian	46,812	85,431	84,850	87,150
Personnel Services Total	51,498	99,061	99,120	102,080
Other Benefits Total	746,075	524,403	723,270	723,270
Contractual Services Total	474,137	774,364	644,210	661,500
Commodities Total	428	540	3,600	3,600
Capital Outlay Total	210	32,799	500	500
Interdepartmental Charges Total	11,328	11,374	12,500	13,065
Transfers to Other Funds Total	—	—	203,610	—
Total	1,283,675	1,442,541	1,686,810	1,504,015

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Expenditures								
602-01-450-451	510005	Wages Full Time Civilian	46,812	85,431	84,850	87,150	2,300	2.71%
602-01-450-451	511005	Social Security	3,171	4,846	5,050	5,400	350	6.93%
602-01-450-451	511010	Medicare	543	1,369	1,180	1,260	80	6.78%
602-01-450-451	512005	Retirement Civilian	789	5,062	5,495	5,660	165	3.00%
602-01-450-451	512015	Deferred Compensation	182	2,353	2,545	2,610	65	2.55%
602-01-450-451	513005	Insurance Health	12,043	21,799	22,805	22,805	0	0.00%
602-01-450-451	513010	Insurance Dental	181	364	385	385	0	0.00%
602-01-450-451	513015	Insurance Vision	39	79	80	80	0	0.00%
602-01-450-451	513025	Claims Expense	733,811	502,161	700,000	700,000	0	0.00%
602-01-450-451	520010	Bank & Credit Card Fees	489	842	1,000	1,000	0	0.00%
602-01-450-451	520040	Medical Examinations	3,348	3,189	5,000	5,000	0	0.00%
602-01-450-451	520065	Training	—	460	2,000	1,000	(1,000)	(50.00)%
602-01-450-451	520075	Professional Services Other	48,856	75	50,000	50,000	0	0.00%
602-01-450-451	522060	Telephone & Cellular	133	167	1,000	1,000	0	0.00%
602-01-450-451	525010	Insurance Workers Comp	242,814	259,305	358,710	377,000	18,290	5.10%
602-01-450-451	527005	Travel	—	119	1,500	1,500	0	0.00%
602-01-450-451	530005	Office Supplies	345	214	400	400	0	0.00%
602-01-450-451	530035	Food	15	36	200	200	0	0.00%
602-01-450-451	532005	Membership Dues	—	—	200	200	0	0.00%
602-01-450-451	533055	Motor Fuel & Lubricants	67	290	1,300	1,300	0	0.00%
602-01-450-451	535010	Employee Engagement	—	—	1,500	1,500	0	0.00%
602-01-450-451	550005	Administation Fee	9,996	10,042	10,500	12,635	2,135	20.33%
602-01-450-451	550020	Fleet Services	1,332	1,332	2,000	430	(1,570)	(78.50)%
602-01-450-451	560005	Transfers to Other Funds	—	—	203,610	—	(203,610)	(100.00)%
602-01-450-451	610060	Small Cap Office Furniture	210	—	500	500	0	0.00%
602-01-450-451	620050	Rolling Stock	—	32,799	—	—	0	0.00%
602-01-450-452	520075	Professional Services Other	178,497	510,207	225,000	225,000	0	0.00%
Expenditures Total			1,283,675	1,442,541	1,686,810	1,504,015	(182,795)	(10.84)%

Revenue Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Revenues								
608-00-000-000	422020	Fleet Services	102,349	69,126	90,000	90,000	0	0.00%
608-00-000-000	440005	Interest Revenue	18,620	24,033	1,000	20,000	19,000	1,900.00%
608-00-000-000	454085	Interdepartment Services	1,235,040	1,235,040	1,416,000	1,515,100	99,100	7.00%
608-00-000-000	460015	Miscellaneous Revenue	911	788	—	—	0	0.00%
608-00-000-000	490005	Sale of Capital Asset	14,338	(206)	—	—	0	0.00%
608-00-000-000	490010	Insurance Proceeds	5,231	—	—	—	0	0.00%
Revenues Total			1,376,488	1,328,781	1,507,000	1,625,100	118,100	7.84%

Expenditure Summary

Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft
Personnel Services				
Medicare	7,305	7,535	8,225	8,200
Social Security	31,237	32,216	35,165	35,080
Civilian Pension	31,433	33,588	36,075	36,780
Deferred Compensation	8,652	16,158	16,845	16,970
Wages Full-time Civilian	504,238	513,219	561,410	562,810
Overtime - Civilian	1,031	5,936	3,000	3,000
Personnel Services Total	583,896	608,652	660,720	662,840
Other Benefits Total	98,969	100,256	109,975	109,975
Contractual Services Total	94,662	91,473	106,990	109,785
Commodities Total	462,218	488,823	495,725	554,720
Capital Outlay Total	35,219	28,601	25,500	76,750
Interdepartmental Charges Total	15,797	11,612	16,400	18,860
Transfers to Other Funds Total	—	—	91,690	—
Total	1,290,761	1,329,417	1,507,000	1,532,930

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Expenditures								
608-01-500-000	510005	Wages Full Time Civilian	504,238	513,219	561,410	562,810	1,400	0.25%
608-01-500-000	510025	Overtime Civilian	1,031	5,936	3,000	3,000	0	0.00%
608-01-500-000	511005	Social Security	31,237	32,216	35,165	35,080	(85)	(0.24)%
608-01-500-000	511010	Medicare	7,305	7,535	8,225	8,200	(25)	(0.30)%
608-01-500-000	512005	Retirement Civilian	31,433	33,588	36,075	36,780	705	1.95%
608-01-500-000	512015	Deferred Compensation	8,652	16,158	16,845	16,970	125	0.74%
608-01-500-000	513005	Insurance Health	95,987	97,377	106,765	106,765	0	0.00%
608-01-500-000	513010	Insurance Dental	2,449	2,366	2,650	2,650	0	0.00%
608-01-500-000	513015	Insurance Vision	532	513	560	560	0	0.00%
608-01-500-000	520035	Licensing Processing	1,349	1,484	1,500	1,935	435	29.00%
608-01-500-000	520065	Training	843	329	3,000	2,400	(600)	(20.00)%
608-01-500-000	522015	Computer Maintenance	24,996	24,996	25,000	26,690	1,690	6.76%
608-01-500-000	522025	Equipment Maintenance	2,239	2,253	5,500	5,500	0	0.00%
608-01-500-000	522035	Laundry Towels	3,168	3,312	3,200	3,515	315	9.84%
608-01-500-000	522040	Office Equipment Maintenance	499	527	500	500	0	0.00%
608-01-500-000	522060	Telephone & Cellular	1,598	1,867	1,725	1,800	75	4.35%
608-01-500-000	525005	Insurance General Liability	18,587	18,170	17,550	18,430	880	5.01%
608-01-500-000	525010	Insurance Workers Comp	40,872	37,466	47,215	47,215	0	0.00%
608-01-500-000	527005	Travel	511	1,069	1,800	1,800	0	0.00%
608-01-500-000	530005	Office Supplies	235	100	500	500	0	0.00%
608-01-500-000	530015	Clothing	334	558	750	750	0	0.00%
608-01-500-000	530035	Food	—	317	150	150	0	0.00%
608-01-500-000	530040	Janitorial Supplies	28	54	100	100	0	0.00%
608-01-500-000	530060	Postage	148	8	150	150	0	0.00%
608-01-500-000	531020	Natural Gas	5,139	4,520	5,200	5,980	780	15.00%
608-01-500-000	531040	Stormwater Service Charge	—	196	—	2,000	2,000	0.00%
608-01-500-000	532005	Membership Dues	—	—	700	700	0	0.00%
608-01-500-000	532010	Publications	4,509	2,810	4,000	4,910	910	22.75%
608-01-500-000	533005	Accidents	33,269	14,423	26,000	29,750	3,750	14.42%
608-01-500-000	533035	Lubricants	36,113	30,776	28,000	33,000	5,000	17.86%
608-01-500-000	533055	Motor Fuel & Lubricants	3,681	3,381	2,680	2,680	0	0.00%
608-01-500-000	533060	Operating Supplies Other	10,066	8,720	10,000	10,000	0	0.00%
608-01-500-000	533070	Safety Equipment	1,499	1,555	1,500	1,650	150	10.00%
608-01-500-000	533105	Tires	78,685	101,584	85,995	92,400	6,405	7.45%

Expenditure Detail

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
608-01-500-000	533125	Vehicle Repair & Parts	288,512	319,819	310,000	350,000	40,000	12.90%
608-01-500-000	535025	Contingency	—	—	20,000	20,000	0	0.00%
608-01-500-000	550010	Electric Charges	14,626	10,637	15,000	17,250	2,250	15.00%
608-01-500-000	550030	Water Charges	1,171	975	1,400	1,610	210	15.00%
608-01-500-000	560005	Transfers to Other Funds	—	—	91,690	—	(91,690)	(100.00)%
608-01-500-000	610020	Small Cap Equip & Machinery	4,377	13,317	10,000	11,250	1,250	12.50%
608-01-500-000	610060	Small Cap Office Furniture	1,440	—	500	500	0	0.00%
608-01-500-000	620040	Machinery & Equipment	—	15,284	15,000	—	(15,000)	(100.00)%
608-01-500-000	620050	Rolling Stock	29,402	—	—	65,000	65,000	0.00%
Expenditures Total			1,290,761	1,329,417	1,507,000	1,532,930	25,930	1.72%

Medical Self-Insurance

Revenues

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Revenues								
601-00-000-000	440005	Interest Revenue	(19,357)	114,316	1,500	30,000	28,500	1,900.00%
601-00-000-000	455005	Medical Insurance	3,975,188	4,028,803	4,300,000	4,130,000	(170,000)	(3.95)%
601-00-000-000	455010	Medical Insurance COBRA	248,293	264,536	250,000	235,000	(15,000)	(6.00)%
Revenues Total			4,204,125	4,407,655	4,551,500	4,395,000	(156,500)	(3.44)%

Expenditures

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Expenditures								
601-01-400-000	513025	Claims Expense	2,674,394	2,837,590	3,000,000	3,000,000	—	—%
601-01-400-000	520075	Professional Services Other	105,261	59,748	110,000	110,000	—	—%
601-01-400-000	520100	Medical Premiums	974,113	992,409	1,025,000	1,025,000	—	—%
601-01-400-000	550005	Administration Fee	1,500	1,500	1,800	3,160	1,360	75.56%
Expenditures Total			3,755,268	3,891,247	4,136,800	4,138,160	1,360	0.03%

Special Revenue Funds

Police & Fire Property Tax Pension Fund

Revenues

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Revenues								
204-00-000-000	410005	Property Taxes	1,377,832	1,303,474	1,400,000	1,400,000	0	0.00%
204-00-000-000	440005	Interest Revenue	37,605	46,194	750	7,265	6,515	868.67%
204-00-000-000	480005	Transfers from General Fund	272,950	409,655	539,600	416,095	(123,505)	(22.89)%
Revenues Total			1,688,387	1,759,323	1,940,350	1,823,360	(116,990)	(6.03)%

Expenditures

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Expenditures								
204-02-050-051	511010	Medicare	5,119	5,715	5,245	5,340	95	1.81%
204-02-050-051	512010	Retirement PF	43,275	43,443	50,560	46,780	(3,780)	(7.48)%
204-02-050-052	511010	Medicare	25,177	31,301	27,525	28,100	575	2.09%
204-02-050-052	512010	Retirement PF	224,001	235,587	276,575	246,150	(30,425)	(11.00)%
204-02-050-053	511010	Medicare	42,093	51,938	48,500	50,510	2,010	4.14%
204-02-050-053	512010	Retirement PF	367,853	374,104	488,925	442,370	(46,555)	(9.52)%
204-02-050-054	511010	Medicare	1,201	(166)	5,955	6,900	945	15.87%
204-02-050-054	512010	Retirement PF	51,067	57,473	58,975	60,390	1,415	2.40%
204-02-050-055	511010	Medicare	3,061	2,708	3,920	4,080	160	4.08%
204-02-050-055	512010	Retirement PF	34,358	32,169	38,910	35,720	(3,190)	(8.20)%
204-03-060-061	511010	Medicare	8,150	9,627	8,580	8,740	160	1.86%
204-03-060-061	512010	Retirement PF	69,176	70,496	84,020	76,940	(7,080)	(8.43)%
204-03-060-062	511010	Medicare	76,278	90,458	74,510	83,140	8,630	11.58%
204-03-060-062	512010	Retirement PF	674,486	663,850	768,150	728,200	(39,950)	(5.20)%
Expenditures Total			1,625,294	1,668,704	1,940,350	1,823,360	(116,990)	(6.03)%

Equitable Sharing

Revenues

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Revenues								
205-00-000-000	433005	DEA Forfeitures	97,823	26,474	—	—	0	0.00%
205-00-000-000	433010	Treasury & ICE Forfeitures	—	8,906	—	—	0	0.00%
205-00-000-000	440005	Interest Revenue	35,662	38,252	—	—	0	0.00%
Revenues Total			133,485	73,632	—	—	0	0.00%

Expenditures

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Expenditures								
205-02-050-000	520065	Training	49,895	—	—	—	—	—%
205-02-050-000	520075	Professional Services Other	63,100	—	—	—	—	—%
205-02-050-000	533030	Law Enforcement	—	—	20,000	—	(20,000)	(100.00)%
205-02-050-000	610060	Small Cap Office Furniture	—	11,516	—	—	—	—%
205-02-050-000	620040	Machinery & Equipment	418,865	—	67,420	—	(67,420)	(100.00)%
205-02-050-000	620050	Rolling Stock	27,714	2,086	—	—	—	—%
Expenditures Total			559,573	13,602	87,420	—	(87,420)	(100.00)%

Sewer Lateral

Revenues

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Revenues								
207-00-000-000	434005	Sewer Lateral Fees	273,763	272,807	275,000	275,000	0	0.00%
207-00-000-000	440005	Interest Revenue	20,013	28,841	1,000	5,000	4,000	400.00%
Revenues Total			293,777	301,648	276,000	280,000	4,000	1.45%

Expenditures

Fund/ Function/ Department/ Division	Object Code	Account Description	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adjusted Budget	FY 2027 Draft	\$ Variance	% Variance
Expenditures								
207-01-200-000	510005	Wages Full Time Civilian	55,418	44,107	53,000	53,660	660	1.25%
207-01-200-000	511005	Social Security	3,524	2,433	3,125	3,330	205	6.56%
207-01-200-000	511010	Medicare	824	569	730	780	50	6.85%
207-01-200-000	512005	Retirement Civilian	3,437	1,463	3,870	3,490	(380)	(9.82)%
207-01-200-000	512015	Deferred Compensation	3,763	661	1,560	1,610	50	3.21%
207-01-200-000	513005	Insurance Health	12,975	9,125	15,885	15,885	—	—%
207-01-200-000	513010	Insurance Dental	330	295	375	375	—	—%
207-01-200-000	513015	Insurance Vision	70	73	100	100	—	—%
207-01-200-000	520075	Professional Services Other	256,220	143,505	260,000	250,000	(10,000)	(3.85)%
207-01-200-000	525010	Insurance Workers Comp	1,632	1,496	1,890	1,890	—	—%
207-01-200-000	550005	Administration Fee	5,148	5,148	5,400	5,265	(135)	(2.50)%
Expenditures Total			343,340	208,874	345,935	336,385	(9,550)	(2.76)%

Section IV - Five Year Capital Improvement Plan

Capital - General Government

General Government Summary

	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31
Revenues:					
Taxes	\$ 2,700,000	\$ 2,755,000	\$ 2,810,100	\$ 2,866,300	\$ 2,923,625
Interest on investments	45,000	45,000	45,000	45,000	45,000
Intergovernmental - TDD funding	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Other financing sources:					
Streets Infrastructure Dividend (Electric, Water, Sanitation)	-	-	-	-	-
Grants - Police Department	7,200	7,200	7,200	7,200	7,200
Train Station Project - TAP-5502(613) (30% Inflationary Adjust.)	300,000	-	-	-	-
Infrastructure Grants (Grants are 80/20 except as noted below)					
Kirkwood Rd. Improvements Ph. 1 - STP-5502(611)					
Construction/Material Testing	1,286,350	-	-	-	-
Kirkwood Rd. Improvements Ph. 1 - OMCI Funds (100%)	321,370	-	-	-	-
Clay Ave. Improvements - STP-5502(614)					
Construction/Material Testing	781,800	545,530	-	-	-
Kirkwood Rd. Improvements Ph. 2 - STP-5502(615)					
Construction/Material Testing	1,500,000	79,000	-	-	-
Grants Trail Phase 1 - TAP-5502(616)					
Right of Way	50,000	-	-	-	-
Construction/Material Testing	1,212,295	1,307,915	-	-	-
Grants Trail Phase 2 - CRP - 5502(617)					
Engineering Design	50,000	-	-	-	-
Right of Way	2,080,000	-	-	-	-
Construction Material Testing	-	1,200,000	1,200,000	-	-
Laven Del Lane Stormwater Project-OMCI Funds (100%)					
Engineering Design	100,000	-	-	-	-
Construction/Material Testing	200,000	-	-	-	-
Sale of Assets	50,000	50,000	50,000	50,000	50,000
Police Capital - General Fund	225,300	398,200	336,600	326,400	438,700
Fire Capital - General Fund	107,850	500,000	500,000	500,000	500,000
Total Revenues and Other Financing Sources	\$14,017,165	\$9,887,845	\$7,948,900	\$6,794,900	\$6,964,525
Expenditures:					
Capital:					
Train Station	\$ 1,070,000	\$ -	\$ -	\$ -	\$ -
Administration	-	-	45,000	-	-
MIS	50,000	155,000	340,000	40,000	15,000
Police	225,300	288,200	377,600	432,400	323,700
Fire	107,850	553,000	1,724,200	1,115,000	160,000
Engineering	-	42,000	105,000	-	-
Public Works Infrastructure	14,003,260	6,803,445	5,130,000	3,718,000	5,449,200
Streets	722,410	690,000	445,000	250,000	200,000
Planning & Development	-	-	42,000	-	-
Procurement	-	-	-	45,000	-
Facilities Operations	258,000	265,000	302,000	412,000	355,000
Debt Service:					
2022 COP Principal	305,000	315,000	325,000	330,000	0
2024 COP Principal	155,000	165,000	175,000	185,000	190,000
2022 COP Interest	31,210	22,835	13,955	4,705	0
2024 COP Interest	82,875	74,875	66,375	57,375	48,000
Total Expenditures	\$ 17,010,905	\$ 9,374,355	\$ 9,091,130	\$ 6,589,480	\$ 6,740,900
Revenues and other financing sources over (under) expenditures	(\$ 2,993,740)	\$ 513,490	(\$ 1,142,230)	\$ 205,420	\$ 223,625

Train Station

Acquisition	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31
Building Restoration:					
Construction Engineering/Architectural Services	40,000	—	—	—	—
Construction Management	30,000	—	—	—	—
Restoration Construction	1,000,000	—	—	—	—
Annual Total	1,070,000	—	—	—	—

FY2026/2027

- Restoration construction: Continuation of Construction costs for train station restoration.
- Train Station project has funding provided from the Historic Train Station Foundation, Tap Grant Funding, and ARPA Funding.

Administration

Acquisition	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31
Communications Audit	—	—	45,000	—	—
Annual Total	—	—	45,000	—	—

FY2028/2029

- A full audit of the City's Communication Department. A final report would include a summary from internal and external surveys, a communications

review/plan outlining all communication methods/tools, and a multi-year plan to address the needs of the department.

Management Information Systems

Acquisition	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31
Upgrade Personal Computers	15,000	15,000	15,000	15,000	15,000
Vulnerability Assessment Cyber Security	35,000	—	—	—	—
Upgrade Servers	—	100,000	—	—	—
Business Continuity Study-Deferred to FY 2028	—	40,000	—	—	—
New Aerial Photography for GIS	—	—	—	25,000	—
Replace Storage Array	—	—	325,000	—	—
Annual Total	50,000	155,000	340,000	40,000	15,000

FY2026/2027

Upgrade Personal Computers

- This is a standing item to keep user devices up to date.

Vulnerability Assessment Cyber Security

- Hire a consultant to do penetration testing and other methods to ensure the safety of the cities IT computer systems and networks. This should include the analysis of the Electric & Water SCADA systems as well.

FY2027/2028

Upgrade Personal Computers

- This is a standing item to keep user devices up to date.

Upgrade Servers

- This will allow us to keep infrastructure in place to support applications and storage for end-user data.

Business Continuity Study

- Hire a consultant to do an analysis of the city departments to create a plan for business continuity in case of a catastrophic failure of the IT infrastructure or complete destruction of the computer room. Disaster planning.

FY2028/2029

Upgrade Personal Computers

- This is a standing item to keep user devices up to date.

Replace Storage Array

- The current storage array will be EOL in 2029 so we will need to be in the process of replacing it during the fiscal year.

FY2029/2030

Upgrade Personal Computers

- This is a standing item to keep user devices up to date.

New Aerial Photography for GIS

- Retain a company to do a new flyover for new aerial photo of the entire city for use with the GIS system.

FY2030/2031

Upgrade Personal Computers

- This is a standing item to keep user devices up to date.

Police

Acquisition	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31
Patrol Vehicles	205,000	215,000	301,000	240,000	240,000
Detective Vehicle	—	50,000	52,500	167,000	57,000
HIDTA Vehicle	10,300	10,600	10,900	11,500	12,100
MDTs (vehicle laptops) and MDT printers PD2403	10,000	12,600	13,200	13,900	14,600
Annual Total	225,300	288,200	377,600	432,400	323,700

Police Vehicles

- The Police Department continues to work closely with the Fleet Director in determining the optimal time to replace police vehicles, examining factors such as current condition, maintenance costs, mileage and resale value. The Fleet Services replacement program is a very important consideration during the replacement process, and is based in part on a point system. Vehicles are listed below as Okay or Replace, depending on whether their Fleet point threshold has been reached. Recommendation is as of the last analysis, and are not projected totals for the time of replacement. Consideration when purchasing is given to cost, functionality, vehicle safety, and costs to operate compared to other vehicles available for patrol and detective work. Costs include all equipment necessary to outfit vehicles, including emergency lighting system, sire, partition, weapon racks, mounting equipment, graphics, etc. and are estimates that try to take into account expected yet uncertain future price increases.

- It is anticipated that the following schedule will be utilized for vehicle replacement:

- FY2026/2027
 - Fleet Vehicle 5927 – 2015 Patrol Vehicle
 - Fleet Vehicle 5934 – 2016 Patrol Vehicle
 - Fleet Vehicle 5935 – 2012 Patrol Vehicle
- FY2027/2028
 - Fleet Vehicle 5937 – 2019 Patrol Vehicle
 - Fleet Vehicle 5944 – 2022 Patrol Vehicle
 - Fleet Vehicle 5904 – 2017 Unmarked Vehicle
 - Fleet Vehicle 5926 – 2020 Patrol Vehicle
- FY2028/2029
 - Fleet Vehicle 5930 – 2022 Patrol Vehicle

- Fleet Vehicle 5931 – 2023 Patrol Vehicle
- Fleet Vehicle 5938 – 2022 Patrol Vehicle
- Fleet Vehicle 5910 – 2019 Unmarked Vehicle
- Fleet Vehicle 5901 – 2020 Unmarked Vehicle
- FY2029/2030
 - Fleet Vehicle 5932 – 2024 Unmarked Vehicle
 - Fleet Vehicle 5900 – 2021 Unmarked Vehicle
 - Fleet Vehicle 5921 – 2022 Patrol Vehicle
 - Fleet Vehicle 5950 – 2024 Patrol Vehicle
 - Fleet Vehicle 5951 – 2024 Patrol Vehicle

- The replacement schedule for the final years should be considered incomplete because they may involve the replacement of vehicles not yet in service, or vehicles with undetermined lifecycles based on the factors described above. Analysis could affect the number of vehicles needing to be replaced in those years. Anticipated annual increases are at 3% for planning purposes, and should be considered tentative.

HIDTA Vehicle

- The City leases one unmarked vehicle for undercover use by a detective detached to DEA. A grant administered by the Missouri State Highway Patrol reimburses the City for \$7,200 of the annual cost of this vehicle.

MDT Laptops and MDT Printers

- MDT laptops and MDT printers are not included in capital annually to allow for partial replacement each year.

Fire

Acquisition	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31
Command Vehicle	75,000	—	75,000	75,000	—
Ventilators	32,850	—	—	—	—
4x4 Fire Vehicle	—	93,000	—	—	—
Ambulance	—	400,000	—	—	—
Stair Chairs	—	60,000	—	—	—
Firehouse-Other Furnishings	—	—	34,200	—	—
Pumper	—	—	1,500,000	—	—
Ruggedized Laptop Computers (CAD)	—	—	115,000	—	—
Fire Department Radios	—	—	—	550,000	—
Fire Stations Feasibility Study	—	—	—	100,000	—
Firefighter Protective Turnout Gear	—	—	—	370,000	—
Ballistic Vests	—	—	—	20,000	—
Vehicle Extrication Equipment	—	—	—	—	145,000
Rope Rescue	—	—	—	—	15,000
Acquisition Subtotal	107,850	553,000	1,724,200	1,115,000	160,000
Debt Service Payments					
Certificate of Participation Series 2022					
Principal	305,000	315,000	325,000	330,000	—
Interest	31,210	22,835	13,955	4,705	—
Certificate of Participation Series 2024					
Principal	155,000	165,000	175,000	185,000	190,000
Interest	82,875	74,875	66,375	57,375	48,000
Debt Service Subtotal	574,085	577,710	580,330	577,080	238,000
Annual Total	681,935	1,130,710	2,304,530	1,692,080	398,000

FY2026/2027

Command Vehicle

- This will provide for the replacement of an FD command vehicle in accordance with the recommendation of the fleet manager. The fire department command vehicles operate on scene as mobile command posts

providing for on-scene management, communications, and overall scene safety. These units carry both portable and mobile radios, laptop computers and accountability tools to ensure safe, effective and efficient emergency scene operations. The cost includes all associated costs for up fitting to an emergency vehicle to include emergency lighting, siren and mobile command center.

Ventilators

- Ventilators are a critical investment and equipment that enhances our ability to deliver advanced prehospital care, particularly for patients experiencing respiratory failure, traumatic injuries, or complex medical emergencies requiring ventilatory support. Current EMS protocols increasingly call for the use of mechanical ventilation in the field to improve patient outcomes by providing consistent, controlled, and safe airway management. Manual ventilation methods, such as bag-valve-mask (BVM), are inherently variable and dependent on operator technique, increasing the risk of hypoventilation, hyperventilation, and barotrauma. Portable ventilators ensure more precise delivery of oxygen, allow for hands-free operation, and enable paramedics to focus on other critical interventions during transport.

FY2027/2028

4x4 Fire Vehicle

- The fire department currently operates one 4x4 fire apparatus that is capable of off-road and limited access fire extinguishment. This vehicle is used in the numerous parks and recreational areas in Kirkwood as well as providing access to narrow driveways and long setbacks of homes. This will replace the current vehicle which has reached the end of life. The new vehicle will provide additional compartmentation and hose carrying capabilities that will maximize its ability to fully provide for the Kirkwood Community.

Stair Chairs

- Each ambulance currently carries a manual operated "Stair Chair" in order to assist movement of patients up and down stairs in medical emergencies. This now sophisticated piece of equipment is battery powered to assist in climbing and descending staircases with a higher patient weight capacity. These units utilize improved stability features, safety measures and battery technology. This equipment is critical to the EMS program and quality patient transport while actively reducing the potential back injuries. The current units will be 18 years old when replaced and are requiring increasing maintenance with a resulting decrease in reliability and replacement parts availability. This is critical patient moving equipment with the added safety factor for both the patient and employee.

Ambulance

- Replace unit 1537. 1537 replacement is a the recommendation of the fleet manager. This unit will be between 10 years old at the time of replacement and will exceed the replacement criteria established.

FY2028/2029

Firehouse Other Furnishings

- This project is to replace fire station (x3) downstairs furnishings. The items include: recliners and office chairs. The current items in all stations are approximately 15-19 years old and purchased when each station was renovated. The items are past their life cycles and in need of repair.

Ruggedized Laptop Computers (CAD)

- Fire personnel utilize laptop computers to receive dispatch location information and collect patient information at the emergency scene. Ruggedized laptops are required due to the harsh conditions they must operate in. Loss of dispatch data and location information would present significant response problems in the areas of timely response and incident and patient medical care records. The current laptops will be 7 years old when replaced. All eleven laptops will be replaced at this time. This price includes vehicle mount and charging stations plus extended warranty coverage.

Pumper

- Replace unit 1510. 1510 is a 2018 Pierce Dash Pumper that is projected to exceed the replacement criteria of 15 in 2028/2029. This apparatus purchase will be placed into front-line, active service at house 1, moving the 2018 Pierce Dash Pumper to reserve status (assuming the DSN 1594). It is the current practice of the Fire Department to rotate the oldest front-line apparatus to reserve status when replacing apparatus in the FD fleet.

FY2029/2030

Command Vehicle

- This will provide for the replacement of an FD command vehicle in accordance with the recommendation of the fleet manager. The fire department command vehicles operate on scene as mobile command posts providing for on-scene management, communications, and overall scene safety. These units carry both portable and mobile radios, laptop computers and accountability tools to ensure safe, effective and efficient emergency scene operations. The cost includes all associated costs for up fitting to an emergency vehicle to include emergency lighting, siren and mobile command center.

Fire Department Radios

- The fire department uses portable radios to communicate on emergency scenes. These portable radios were initially purchased by St. Louis County Emergency Communications Commission for all fire agencies in St. Louis County in 2013. The radios have reached end of life as of 2024. The St. Louis County ECC is no longer funding radio replacement. This purchase would be to provide radios that are compliant with the 800 MHz radio system that is in use in St. Louis County.

Fire Station Feasibility Study

- The fire department buildings were last updated in 2003. Since then, the fire department has grown in number in the number of firefighters and building requirements. This study will provide an electrical, mechanical, plumbing and space study for all fire department facilities to determine options for optimization of current building space and provide a plan to improve the current facilities.

Firefighter Turnout Gear

- This project is the purchase of firefighter protective clothing. This essential safety clothing is used by firefighters during fire suppression, vehicle extrication, and rescue activities. This protective clothing is custom sized and manufactured for each firefighter. The clothing is subjected to extreme use conditions including the high temperature extremes of structural and vehicular firefighting, and some hazardous material incidents. The protective clothing is manufactured using high tech materials and is sanctioned by the National Fire Protection Association (NFPA). Replacement of the protective clothing will ensure that the fire department remains compliant with current safety standards and more importantly ensure a high level of safety and protection for FD personnel. This purchase is a complete department replacement due to NFPA age mandates.

Ballistic Vests

- Due to social strife and the nature of some dangerous situations which the fire department responds to, ballistic vests have become an essential part of the personal protective equipment. Currently, all riding positions (17) and the chief officers (3) have been issued ballistic vests. The original vests were purchased in 2019. According to the manufacturer, the life span of the vest is 5 years. This project includes the purchase of 20 ballistic vests.

FY2028/2029

Command Vehicle

- This will provide for the replacement of an FD command vehicle in accordance with the recommendation of the fleet manager. The fire department

command vehicles operate on scene as mobile command posts providing for on-scene management, communications, and overall scene safety. These units carry both portable and mobile radios, laptop computers and accountability tools to ensure safe, effective and efficient emergency scene operations. The cost includes all associated costs for up fitting to an emergency vehicle to include emergency lighting, siren and mobile command center.

Vehicle Extrication Equipment

- The Kirkwood Fire Department provides response to two main interstates along with numerous thoroughfares and highways. As such, the Kirkwood Fire Department responds to accidents and rescues involving passenger and commercial vehicles and must have the resources to successfully extricate a patient trapped in a vehicle. This budget provides for the replacement of hydraulic rescue tools and other vehicle extrication equipment. This replacement is in compliance with NFPA 1936 Standard on Rescue Tools.

Rope Rescue Equipment

- The Kirkwood Fire Department is an all-hazards response agency providing fire suppression, medical, hazardous materials and technical rescue. Of these technical rescue responses, rope rescue is identified as a high hazard due to the number of parks, bluffs and other limited access areas within the City of Kirkwood. This budget provides for the replacement of expired rope and technical rescue equipment to include rope, harnesses and other soft goods. The replacement of these items aligns with NFPA 1983 Standard on Life Safety Rope and Equipment.

Engineering

Acquisition	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31
Vehicle	—	42,000	—	—	—
Vehicle	—	—	65,000	—	—
Trailer	—	—	40,000	—	—
Annual Total	—	42,000	105,000	—	—

FY2027/2028

Vehicles

- Replace fleet vehicle 5600, a 2017 Ford Escape, it has exceeded the replacement criteria of 15. Current Score: 17.78

FY2028/2029

Vehicle

- Replace fleet vehicle 5610, a 2017 Ram 1500 4x2, it is anticipated to exceed the replacement criteria of 15. Current Score: 13.90
- Replace fleet asset 5690, a 2005 Mid America Water Trailer, it has exceed the replacement criteria of 15. Current Score: 268.17

Public Works Infrastructure

Acquisition	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31
Street Restoration Program	1,114,000	380,000	380,000	380,000	380,000
TDD Projects (Street Restoration)	1,000,000	1,940,635	2,495,000	2,788,000	2,355,200
TDD Projects (Local Grant Match)	1,800,000	859,365	305,000	12,000	444,800
SBD TDD Projects	200,000	200,000	200,000	200,000	200,000
Sidewalk Improvement Program	150,000	150,000	150,000	150,000	150,000
Pavement Striping and Markings	90,000	90,000	90,000	90,000	90,000
Bridge Maintenance and Design	50,000	50,000	50,000	50,000	50,000
Kirkwood Rd. Phase I - STP-5502(611)					
Construction/Material Testing	3,500,000	—	—	—	—
Clay Ave. Improvements - STP-5502(614)					
Right-of-Way	20,000	—	—	—	—
Construction/Material Testing	781,795	545,530	—	—	—
Kirkwood Rd. Phase II - STP-5502(615)					
Right-of-Way	20,000	—	—	—	—
Construction/Material Testing	1,284,680	80,000	—	—	—
Grants Trail Phase Phase 1 (TAP)					
Right-of-Way	80,495	—	—	—	—
Construction/Material Testing	1,212,290	1,307,915	—	—	—
Grants Trail Phase Phase 2 (STP)					
Engineering Design	320,000	—	—	—	—
Right-of-Way	2,080,000	—	—	—	—
Construction/Material Testing	—	1,200,000	1,200,000	—	—
Laven Del Lane Stormwater Project					
Engineering Design	100,000	—	—	—	—
Construction/Material Testing	200,000	—	—	—	—
Argonne Drive Improvements (TAP) (Submitted)					
Engineering Design	—	—	260,000	—	—
Right-of-Way	—	—	—	48,000	—
Construction/Material Testing	—	—	—	—	1,779,200
Annual Total	14,003,260	6,803,445	5,130,000	3,718,000	5,449,200

FY2026/2027

Street Restoration Program

The Northwest Street Maintenance area is scheduled for restoration which includes reconstructions, mill and overlays, seal coatings and base repairs. The Northwest Maintenance area is bounded by Adams Ave., west city

limit, northern city limit and Geyer Rd. This is the first year of Funds from the Transportation Development District.

Sidewalk Improvement Program

This program implements elements of the Kirkwood Pedestrian and Bicycle Plan, ADA Transition Plan and the repair/replacement of public sidewalks.

Pavement Striping and Markings

This program is to maintain and restore reflectivity to street pavement markings that include pedestrian crosswalks, bike lanes, centerlines, turn lanes etc.

Bridge Maintenance and Design

The City owns and maintains 11 bridges throughout their transportation system, which are deteriorating and range in age from 20 - 70 years. In order to extend the serviceable life of these assets and provide a safe and efficient system, increased maintenance is planned that would include deck resurfacing, safety improvements, superstructure painting and stream bank erosion.

Public Works Facility Construction Administration and Owners Representative

- The design the new Public Services Facility at 545 Leffingwell is scheduled to be complete in 2025 and out to bid early in 2026, with renovation work set to be begin in FY27.

Kirkwood Rd. Improvements Phase I

- Construction/Material Testing - This work will consist of the construction phase for improvements on Kirkwood Rd. from Swan Ave. to Adams Ave. These improvements will include resurfacing the roadway, ADA improvements, improving pedestrian crossings, and a road diet. The City has received a 20/80 grant from the East West Gateway Council of Governments.

Clay Ave, Improvements

- Construction/Materials Testing - This work will be on Clay Avenue from Adams Ave. to Woodbine Ave. These improvements will include resurfacing the roadway, ADA improvements, improving pedestrian crossings. The City has received a 20/80 grant from the East West Gateway Council of Governments with 80% paid for by the grant.

Kirkwood Rd. Improvements Phase II

- Construction - This work will be on Kirkwood Rd. from Monroe Ave. to Grand Ave. These improvements will include resurfacing the roadway, ADA improvements, improving pedestrian crossings. The City has received a 20/80 grant from the East West Gateway Council of Governments.

Grants Trail Phase 1A (TAP)

- Engineering/Design & Right-of-Way - This work will consist of the engineering and design to create a separated multi-use path that will connect the Farmer's Market to the intersection of Fillmore & Monroe and ultimately to the Grant's Trail trailhead at Holmes and Leffingwell. The City has received an award for a 20/80 grant from the East West Gateway Council of Governments.

Grants Trail Phase 1B (TAP)

- Engineering/Design & Right-of-Way - This work will consist of the engineering and design to create an off-road multi-use trail that will connect Phase 1A to Leffingwell Avenue just south of the UP railroad tracks and ultimately connect to the Grant's Trail trailhead at Holmes and Leffingwell. The City has received an award for a 20/80 grant from the East West Gateway Council of Governments.

Storm Water Master Plan Project

The City Wide Storm Water Master Plan provided a list of prioritized projects. The first on the list is a project on Laven Del Lane. Budgeted Funds are for design and construction.

FY2027/2028

Street Restoration Program

The Northeast Street Maintenance area is scheduled for restoration which includes reconstructions, mill and overlays, seal coatings and base repairs. The Northeast Maintenance area is bounded by Adams Ave., Geyer Rd., northern city limit and east city limit. This is the 2nd year of funds from the Transportation Development District.

Sidewalk Improvement Program

This program implements elements of the Kirkwood Pedestrian and Bicycle Plan, ADA Transition Plan and the repair/replacement of public sidewalks.

Pavement Striping and Markings

This program is to maintain and restore reflectivity to street pavement markings that include pedestrian crosswalks, bike lanes, centerlines, turn lanes etc. This does not include pavement markings that are replaced during the Street Restoration Program.

Bridge Maintenance and Design

The City owns and maintains 11 bridges throughout its transportation system, which are deteriorating and range in age from 20 - 70 years. In order to extend the serviceable life of these assets and provide a safe and efficient system, increased maintenance is planned that would include deck resurfacing, safety improvements, superstructure painting and stream bank erosion.

Kirkwood Rd. Improvements Phase I

- Construction/Material Testing - This work will consist of the construction phase to construct the improvements on Kirkwood Rd. from Sawn Ave. to Adams Ave. These improvements will include resurfacing the roadway, ADA improvements, improving pedestrian crossings. The City has received an award for a 20/80 grant from the East West Gateway Council of Governments.

Clay Ave, Improvements

- Right-of-Way & Construction/Testing - This work will consist of the construction phase to rehabilitate Clay Ave. from Adams Ave. to Woodbine Ave. These improvements will include resurfacing the roadway, ADA improvements, improving pedestrian crossings. The City has received an award for a 20/80 grant from the East West Gateway Council of Governments.

Kirkwood Rd. Improvements Phase II

- Construction/Testing - This work will consist of the construction phase to rehabilitate Kirkwood Rd. from Monroe Ave. to Grand Ave. These improvements will include resurfacing the roadway, ADA improvements, improving pedestrian crossings. The City has received an award for a 20/80 grant from the East West Gateway Council of Governments.

Grants Trail Phase 1A (TAP)

- Construction/Testing - This work will consist of the engineering and design to create a separated multi-use path that will connect the Farmer's Market to the intersection of Fillmore & Monroe and ultimately to the Grant's Trail trailhead at Holmes and Leffingwell. The City has received an award for a 20/80 grant from the East West Gateway Council of Governments.

Grants Trail Phase 1B (TAP)

- Construction/Testing - This work will consist of the engineering and design to create an off-road multi-use trail that will connect Phase 1A to Leffingwell Avenue just south of the UP railroad tracks and ultimately connect to the Grant's Trail trailhead at Holmes and Leffingwell. The City has received an award for a 20/80 grant from the East West Gateway Council of Governments.

FY2028/2029

Street Restoration Program

The East Street Maintenance area is scheduled for restoration which includes reconstructions, mill and overlays, seal coatings and base repairs. The East Street Maintenance area is bounded by Adams Ave., Geyer Rd., Big Bend and east city limit. This is the 3rd year of funds from the Transportation Development District.

Sidewalk Improvement Program

This program implements elements of the Kirkwood Pedestrian and Bicycle Plan, ADA Transition Plan and the repair/replacement of public sidewalks.

Pavement Striping and Markings

This program is to maintain and restore reflectivity to street pavement markings that include pedestrian crosswalks, bike lanes, centerlines, turn lanes etc. This does not include pavement markings that are replaced during the Street Restoration Program.

Bridge Maintenance and Design

The City owns and maintains 11 bridges throughout their transportation system, which are deteriorating and range in age from 20 - 70 years. In order to extend the serviceable life of these assets and provide a safe and efficient system increased maintenance is planned that would include deck resurfacing, safety improvements, superstructure painting and stream bank erosion.

Grants Trail Phase 1A (TAP)

- Right-of-Way - This work will consist of acquiring right-of-way to create a separated multi-use path that will connect the Farmer's Market to the intersection of Fillmore & Monroe and ultimately to the Grant's Trail trailhead at Holmes and Leffingwell. The City has received an award for a 20/80 grant from the East West Gateway Council of Governments.

Grants Trail Phase 1B (TAP)

- Right-of-Way - This work will consist of acquiring right-of-way to create an off-road multi-use trail that will connect Phase 1A to Leffingwell Avenue just south of the UP railroad tracks and ultimately connect to the Grant's Trail trailhead at Holmes and Leffingwell. The City has received an award for a 20/80 grant from the East West Gateway Council of Governments.

Argonne Improvement Project

The City will be submitting a Transportation Alternatives Program (TAP) Grant in February 2026 for Argonne Boulevard from Taylor to Geyer Road. FY2029 is planned for engineering design.

FY 2029/2030

Street Restoration Program

The South Street Maintenance area is scheduled for restoration which includes reconstructions, mill and overlays, seal coatings and base repairs. The South Street Maintenance area is bounded by Big Bend and the southern city limit. This is the 4th year of funds from the Transportation Development District.

Sidewalk Improvement Program

This program implements elements of the Kirkwood Pedestrian and Bicycle Plan, ADA Transition Plan and the repair/replacement of public sidewalks.

Pavement Striping and Markings

This program is to maintain and restore reflectivity to street pavement markings that include pedestrian crosswalks, bike lanes, centerlines, turn lanes etc. This does not include pavement markings that are replaced during the Street Restoration Program.

Bridge Maintenance and Design

The City owns and maintains 11 bridges throughout their transportation system, which are deteriorating and range in age from 20 - 70 years. In order to extend the serviceable life of these assets and provide a safe and efficient system, increased maintenance is planned that would include deck resurfacing, safety improvements, superstructure painting and stream bank erosion.

Grants Trail Phase 1B (TAP)

- Construction/Testing - This work will consist of the construction phase to create a separated multi-use path that will connect Phase 1A to Leffingwell Avenue just south of the UP railroad tracks and ultimately connect to the Grant's Trail trailhead at Holmes and Leffingwell. The City has received an award for a 20/80 grant from the East West Gateway Council of Governments. Argonne Improvement Project The City will be submitting a Transportation Alternatives Program (TAP) Grant in February 2026 for Argonne Boulevard from Taylor to Geyer Road. FY2030 is planned for acquisition of right-of-way.

FY 2030/2031

Street Restoration Program

The West Street Maintenance area is scheduled for restoration which includes reconstructions, mill and overlays, seal coatings and base repairs. The West Street Maintenance area is bounded by Adams Ave., Geyer Rd., Big Bend and west city limit. This is the 5th year of funds from the Transportation Development District.

Sidewalk Improvement Program

This program implements elements of the Kirkwood Pedestrian and Bicycle Plan, ADA Transition Plan and the repair/replacement of public sidewalks.

Pavement Striping and Markings

This program is to maintain and restore reflectivity to street pavement markings that include pedestrian crosswalks, bike lanes, centerlines, turn lanes etc. This does not include pavement markings that are replaced during the Street Restoration Program.

Bridge Maintenance and Design

The City owns and maintains 11 bridges throughout their transportation system, which are deteriorating and range in age from 20 - 70 years. In order to extend the serviceable life of these assets and provide a safe and efficient system, increased maintenance is planned that would include deck resurfacing, safety improvements, superstructure painting and stream bank erosion. Argonne Improvement Project The City will be submitting a Transportation Alternatives Program (TAP) Grant in February 2026 for Argonne Boulevard from Taylor to Geyer Road. FY2031 is planned for construction and materials testing.

Street

Acquisition	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31
Skid Steer	90,000	—	35,000	50,000	—
Pickup Truck	65,000	—	—	—	—
Dump Truck	—	440,000	230,000	95,000	—
Wheel Loader	—	250,000	—	—	—
Stake Bed Truck	—	—	100,000	—	120,000
Trailers	—	—	45,000	—	—
Roller	—	—	35,000	—	—
Street Sweeoeer	—	—	—	105,000	—
Crack sealer Kettle	—	—	—	—	80,000
FY 25 Dump Truck	440,000	—	—	—	—
FY 25 1 Ton Truck	127,410	—	—	—	—
Annual Total	722,410	690,000	445,000	250,000	200,000

FY2026/2027

Dump Truck

Replace vehicles 6187 and 6189, 2008 Ford F750 Dumps, as they have exceeded the replacement criteria of 15. Current scores: 43.29 and 40.17 respectively. These vehicles are used in the daily operations for hauling excavation spoils and materials, in addition to snow plowing. These trucks have not been received so far in FY26.

FY25 Dump Trucks

Replace vehicle 6169 and 6188, a 2005 Ford F750 Dump and a 2008 Ford F750 dump, as they have exceeded the replacement criteria of 15. Current scores: 47.82 and 48.88 respectively. These vehicles are used in the daily operations for hauling excavation spoils and materials, in addition to snow plowing. These trucks have not been received so far in FY26.

FY25 1 Ton Truck

Replace vehicle 6143 an, a 2009 Ford F450 4x2 Dump, as they have exceeded the replacement criteria of 15. Current score: 24.42. These vehicles are used in the daily operations for hauling excavation spoils and materials, in addition to snow plowing. These trucks have not been received so far in FY26.

Pickup Truck

Replace vehicle 6107, a 2016 Ram Crew Cab 4x2 Pickup Truck, as it is has to exceed the replacement criteria of 15. Current score: 19.67.

Skid Steer

Replace vehicle 6184, a 2015 Bobcat Skid Steer S590, as it has to exceed the replacement criteria of 15. Current score: 20.23

FY2027/2028

Dump Truck

Replace vehicles 6140 and 6141, 2015 Ford F550 Dump and 2016 Ford F550 Dump, as it is anticipated that they will exceed the replacement criteria of 15. Current scores: 17.01 and 14.89 respectively. These vehicles are used in the daily operations for hauling excavation spoils and materials, in addition to snow plowing.

Loader

Replace vehicle 6130, a 2012 John Deere 544K, as it anticipated to exceed the replacement criteria of 15. Current score: 13.02

FY2028/2029

Dump Truck

Replace vehicle 6144, 2016 Ram 5500 Dump, as it has exceeded the replacement criteria of 15. Current score: 15.86 This vehicle is used in the daily operations for hauling excavation spoils and materials, in addition to snow plowing.

Stake Bed Truck

Replace vehicle 6122, 2014 Ford F350 4x2 Stake Bed, as it has exceed the replacement criteria of 15. Current score: 19.21 This vehicle is used in the daily operations for hauling excavation spoils and materials, in addition to snow plowing.

Trailer

Replace unit 6146, is a lift trailer, as they have exceeded the replacement criteria of 15. Current scores: 32.38

Replace units 6164 and 6193, are 2010 Cronkhite 2800EA trailers, as they have exceeded the replacement criteria of 15. Current scores: 33.31 and 23.52 respectively

Skid Steer

Replace Asset #6185A, a 2021 Bobcat 24" Planer, as it is anticipated to exceed the replacement criteria of 15. Current score: 3.10. This planer attachment is used in asphalt operations on a daily basis.

Roller

Replace unit 6180, a 2012 Waker Roller RD16, as it is anticipated to exceed the replacement criteria of 15. Current score: 15. This roller is used in asphalt operations on a daily basis.

FY2029/2030

Dump Truck (Sign Truck)

Replace vehicle 6155, 2015 F550 4x2 Sign Truck, as it is expected to exceed the replacement criteria of 15. Current score: 13.04 This vehicle is used in the daily operations for maintaining street signs.

Bobcat (Attachments)

Replace attachments to bobcat including 2018 HTC1200 Conveyor, 2018 Pavijet MG7 Mini-Paver, and 18" Planer. These attachments are anticipated to to exceed the replacement criteria of 15. These attachments are used in daily street repair operations.

Street Sweeper

Replace vehicle 6170, 2019 Elgin Pelican, as it is expected to exceed the replacement criteria of 15. Current score: 8.06 This vehicle is used in the daily operations for cleaning streets.

FY2030/2031

Replace Vehicle 6123, a 2016 Chevrolet Silverado 3500 Platform Truck, as it is anticipated to exceed the criteria of 15. Current score: 9.25

Replace Cracksealer kettle, a 2016 Stepp Bottom Fire 200 Gallon Kettle, as it is anticipated to exceed the criteria of 15. Current score: 8.92

Planning & Development

Acquisition	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31
Compact SUV	—	—	42,000	—	—
Annual Total	—	—	42,000	—	—

FY2028/2029

Compact SUV

- Replace vehicle 5704, a 2019 Ford Escape S, as it is expected to exceed the replacement criteria of 15. Current score: 11.22

Procurement

Acquisition	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31
Vehicle	—	—	—	45,000	—
Annual Total	—	—	—	45,000	—

FY 2029/2030

The Procurement fleet vehicle is set for replacement in FY30. For now budget is set at \$45,000.

Facilities Operations

Acquisition	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31
Firehouse #2 Roof Replacement	165,000	—	—	—	—
City Hall East Stairwell Ceiling Repairs	35,000	—	—	—	—
KPAC Generator Installation	58,000	—	—	—	—
Firehouse #3 Vehicle Bay Gas Heater	—	37,500	—	—	—
Firehouse #1 Vehicle Bay Gas Heater	—	37,500	—	—	—
Police Surveillance/Evidence Systems Upgrade	—	140,000	—	—	—
Mid Size 4x4 Pickup Truck	—	50,000	—	—	—
City Hall Lower Level HVAC Replacement	—	—	195,000	—	—
Farmers Market Canopy/Restroom New Cedar Roof	—	—	80,000	—	—
45' Boom Lift	—	—	27,000	—	—
Firehouse #1 Vehicle Bay Exhaust Removal System	—	—	—	120,000	—
Firehouse #2 Vehicle Bay Exhaust Removal System	—	—	—	120,000	—
Firehouse #3 Vehicle Bay Exhaust Removal System	—	—	—	125,000	—
City Hall Lower Level Paint/Carpet Updates	—	—	—	47,000	—
Firehouse #3 Driveway Replacement	—	—	—	—	185,000
Firehouse #2 Generator Replacement	—	—	—	—	130,000
City Hall Marble Flooring Restoration	—	—	—	—	40,000
Annual Total	258,000	265,000	302,000	412,000	355,000

FY2026/2027

Firehouse #2 Roof Replacement - Priority 1

- The current asphalt shingle roof, installed in 2005, is recommended for replacement due to its age and current condition. This project will ensure continued protection for the building, potentially offer energy efficiency improvements, and provide an opportunity to upgrade materials.

City Hall East Stairwell Ceiling Repairs - Priority 2

- The east stairwell ceiling of City Hall, which was last renovated in 1991, is deteriorating. This project is crucial for maintaining and preserving the building, preventing further decay, and addressing potential safety concerns.

KPAC Generator Installation – Priority 3

- A generator is prepared for installation at the KPAC at the beginning of FY2027.

FY2027/2028

Firehouse #3 Vehicle Bay Gas Heater - Priority 1

- The vehicle bay currently has electric radiant heaters mounted to the ceiling, which do not satisfy the space during the winter. The ambulances store meds that require room temperatures around 70 degrees consistently. It's recommended that the bay be heated with a gas Reznor heater, which would satisfy the space when overhead doors are opened in the winter during emergency calls.

Firehouse #1 Vehicle Bay Gas Heater - Priority 2

- The vehicle bay currently has electric radiant heaters mounted to the ceiling, which do not satisfy the space during the winter. The ambulances store meds that require room temperatures around 70 degrees consistently. It's recommended that the bay be heated with a gas Reznor heater, which would satisfy the space when overhead doors are opened in the winter during emergency calls.

Police Surveillance Systems/Evidence Upgrades - Priority 3

- Upgrading from a twelve-year-old system is recommended, particularly given its poor pixel quality, compatibility issues with replacement compo-

nents, and failure to meet the required 60-day retention requirements set by the state. This is especially crucial when handling sensitive information.

Mid-Size ½ Ton 4 x 4 Pickup Truck- Priority 4

- Facilities Operations is requesting an additional asset to replace 5804, a 2008 Chevrolet Silverado 2500 2WD, due to operational changes and staffing increases. This additional asset would afford more flexibility and efficiency for day-to-day operations.

FY2028/2029

City Hall Lower Level HVAC Replacement - Priority 1

- Facilities Operations is recommending that the current HVAC system, which services the lower level of City Hall, be replaced. The current equipment has reached the 20-year industry life expectancy, maintenance costs are steadily increasing, and parts/components are discontinued due to age.

Farmers Market Canopy/Restroom New Cedar Roof-Priority 2

- The current cedar shake roofing system on both the canopy and building restrooms needs replacement due to age and poor material conditions. It is recommended to return with a new cedar shake roofing system on both buildings, also addressing gutters, downspouts, and deteriorating/rotting surfaces on both buildings.

45' Boom Lift – Priority 3

- The Facilities Operations department seeks to acquire a used 45' boom lift. This acquisition will enhance maintenance capabilities, improve safety for personnel working at heights, reduce rental costs, and boost overall operational efficiency within the city's facilities.

FY2029/2030

Firehouse #1 Vehicle Bay Exhaust Removal System - Priority 1

- The Fire Department has requested a new vehicle bay exhaust system. The proposed system is the most effective and efficient exhaust system available for firehouse vehicle bays. No building modifications are needed, and no exhaust hoses are required with the new system. The system automatically activates during vehicle startup, removing diesel carcinogens from the facility.

Firehouse #2 Vehicle Bay Exhaust Removal System - Priority 2

- The Fire Department has requested a new vehicle bay exhaust system. The proposed system is the most effective and efficient exhaust system available for firehouse vehicle bays. No building modifications are needed, and no exhaust hoses are required with the new system. The system automatically activates during vehicle startup, removing diesel carcinogens from the facility.

Firehouse #3 Vehicle Bay Exhaust Removal System - Priority 3

- The Fire Department has requested a new vehicle bay exhaust system. The proposed system is the most effective and efficient exhaust system available for firehouse vehicle bays. No building modifications are needed, and no exhaust hoses are required with the new system. The system automatically activates during vehicle startup, removing diesel carcinogens from the facility.

City Hall Lower Level Paint/Carpet Upgrades – Priority 4

- Engineering and Planning & Development department has requested new carpet and paint for the lower-level offices and open spaces. The area was last updated during the City Hall renovation in 2010.

FY2030/2031

Firehouse #3 Concrete Driveway Replacement – Priority 1

- The current concrete conditions of the aggregate driveway are deteriorating due to the weight of the ladder truck traffic. The driveway needs to be replaced with new concrete designed for vehicle weights over 80,000 pounds, which is what the current ladder truck weighs.

Firehouse #2 Generator Replacement – Priority 2

- The generator was installed in 2003. The aging generator's reduced reliability, challenges with parts availability, lower efficiency, escalating repair costs, and inability to meet modern demands make a strong case for replacement, ensuring the fire department's continued readiness and ability to effectively serve the community.

City Hall Marble Flooring Restoration – Priority 3

- The marble floors in City Hall are on a 15 year maintenance cycle in order to reduce the permanent damage, ensuring extended life due to heavy traffic and maintain appearance. The restoration process allows for minor chips or scratches to be removed and to restore the floors luster.



Capital - Enterprise Funds

Electric

Acquisition	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31
Vehicles	—	—	—	310,000	—
Distribution Line Services	250,000	250,000	250,000	250,000	250,000
Acquisition Subtotal	250,000	250,000	250,000	560,000	250,000
Debt Service Payments					
COPS Series 2022 Principal	610,000	630,000	650,000	665,000	685,000
COPS Series 2022 Interest	421,080	404,335	388,570	367,995	348,590
COPS Series 2024B Interest	369,470	369,470	369,470	369,470	369,470
Advance to Other Funds	331,250	318,750	306,250	293,750	281,250
Debt Service Subtotal	1,731,800	1,722,555	1,714,290	1,696,215	1,684,310
Annual Total	1,981,800	1,972,555	1,964,290	2,256,215	1,934,310

FY2026/2027

Distribution Line Services

- The department will utilize capital to replace needed items to maintain system reliability.

FY2027/2028

Distribution Line Services

- The department will utilize capital to replace needed items to maintain system reliability.

FY2028/2029

Distribution Line Services

- The department will utilize capital to replace needed items to maintain system reliability.

FY2029/2030

Vehicles

- Replacing vehicle 8105, a 2014 Ford F550 Crane Truck, as it is anticipated to exceed the replacement criteria Current score: 14.38. The department will sell two vehicles to replace this vehicle.

Distribution Line Services

- The department will utilize capital to replace needed items to maintain system reliability.

FY2030/2031

Distribution Line Services

- The department will utilize capital to replace needed items to maintain system reliability.

Water

Acquisition		Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31
Water Main Replacement	WA2401	2,425,600	2,425,600	2,425,600	2,425,600	2,425,600
Park No. 1 Pump Station Replacement		500,000	—	—	—	—
Lead Service Line Replacement		400,000	500,000	800,000	800,000	800,000
Lead Service Line Identification		400,000	300,000			
Tank Asset Management	WA2403	428,000	428,000	428,000	428,000	428,000
20" Butterfly Valves		100,000	—	—	—	—
Admin Vehicle		—	45,000	—	—	—
Service Truck		—	80,000	—	80,000	—
Dump Truck		120,000	—	120,000	—	120,000
Backhoe		150,000	—	—	—	—
Mini-Excavator		—	—	—	95,000	100,000
Cargo Van		—	—	—	—	65,000
Vac Trailer		—	200,000	—	—	—
Leak Detection Survey		55,000	—	—	60,000	—
Acquisition Subtotal		4,578,600	3,978,600	3,773,600	3,888,600	3,938,600
Debt Service Payments						
COPS Series 2012 Refunding		235,025	233,480	231,560	229,480	202,710
COPS Series 2014		299,025	295,840	297,415	298,690	—
COPS Series 2019		382,615	387,000	386,025	384,750	—
COPS Series 2024A		224,495	226,370	223,120	224,745	226,120
Capital Lease Swan Pump Station		316,230	316,230	316,230	—	—
Fiscal Agent Fees		6,000	6,000	6,000	6,000	6,000
Debt Service Subtotal		1,463,390	1,464,920	1,460,350	1,143,665	434,830
Annual Total		6,041,990	5,443,520	5,233,950	5,032,265	4,373,430

FY2026/2027

Water Main Replacement

- Systematic replacement of older, deteriorated, undersized and high maintenance water mains. \$2,225,600 will be utilized to replace water main. Actual locations are determined annually after reassessment and periodization of the distribution system. This will replace approximately 1% of our 148 mile distribution system. The remaining \$200,000 is budgeted to water main design FY 2027/28.

Park No 1. Pump Station Replacement

This project consists of the construction phase for the replacement of the Park No. 1 Pump Station. This pump station has been in operation since the mid 1950's and is in need of modernization. Based on the 2013 Water Master Plan the station needs updated electrical systems, back up power generator, earthquake resistant construction and new mains existing the pump station.

Tank Asset Management

Within the City's water distribution system two elevated tanks and two ground storage tanks provide water storage for daily usage and emergency fire flow demands. To keep these tanks functionally reliable and extend their useful annual life the tank maintenance program starting in FY25 for a contract length of 10 years.

Dump Truck

Replace vehicle 8523, a 2014 F550 dump truck, as it is anticipated to exceed the replacement criteria of 15. Current Score: 15.48

Backhoe

Replace 8570, a 2016 John Deere Backhoe, as it has exceeded the replacement criteria of 15. Current Score: 18.16

Leak Detection Survey

As recommended in the 2025 Water Master Plan, a leak detection survey is planned to find leaks in the distribution system that might otherwise go unnoticed to reduce Water Loss for the department.

FY2027/2028

Water Main Replacement

Systematic replacement of older, deteriorated, undersized and high maintenance water mains. \$2,225,600 will be utilized to replace water main. Actual locations are determined annually after reassessment and periodization of the distribution system. This will replace 1% of our 148 mile distribution system. The remaining \$200,000 is budgeted to design water mains in FY 2028/2029.

Lead Service Line Replacement

Systematic replacement of lead and galvanized service lines that are mandated by the EPA and MoDNR to be replaced by 2037.

Lead Service Line Identification

Identification of unknown service line material that are mandated by the EPA and MoDNR to be replaced, if lead, by 2037.

Tank Asset Management

Within the City's water distribution system two elevated tanks and two ground storage tanks provide water storage for daily usage and emergency fire flow demands. To keep these tanks functionally reliable and extend their useful annual life the tank maintenance program starting in FY25 for a contract length of 10 years.

Vehicle

Replace vehicle 8501, a 2017 Ford Escape, as it is anticipated to exceed the replacement criteria of 15. Current Score: 11.34

Service Truck

Replace 8518, a 2016 F250 w/Utility Body, as it is anticipated to exceed the replacement criteria of 15. Current Score: 14.48

Vac Trailer

Replace 8583, a 2017 Ring-O-Matic Hydro Vac Trailer, as it is anticipated to exceed the replacement criteria of 15. Current Score: 6.95

FY2028/2029

Water Main Replacement

Systematic replacement of older, deteriorated, undersized and high maintenance water mains. \$2,225,600 will be utilized to replace water main. Actual locations are determined annually after reassessment and periodization of the distribution system. This will replace 1% of our 148 mile distribution system. The remaining \$200,000 is budgeted to design water mains in FY 2029/2030.

Lead Service Line Replacement

Systematic replacement of lead and galvanized service lines that are mandated by the EPA and MoDNR to be replaced by 2037.

Tank Asset Management

Within the City's water distribution system two elevated tanks and two ground storage tanks provide water storage for daily usage and emergency fire flow demands. To keep these tanks functionally reliable and extend their useful annual life the tank maintenance program starting in FY25 for a contract length of 10 years.

Dump Truck

Replace vehicle 8560, a 2017 Freightliner 8YD dump truck, as it is anticipated to exceed the replacement criteria of 15. Current Score: 13.30

FY2029/2030

Water Main Replacement

Systematic replacement of older, deteriorated, undersized and high maintenance water mains. \$2,225,600 will be utilized to replace water main. Actual locations are determined annually after reassessment and periodization of the distribution system. This will replace 1% of our 148 mile distribution system. The remaining \$200,000 is budgeted to design FY 2030/2031.

Lead Service Line Replacement

Systematic replacement of lead and galvanized service lines that are mandated by the EPA and MoDNR to be replaced by 2037.

Tank Asset Management

Within the City's water distribution system two elevated tanks and two ground storage tanks provide water storage for daily usage and emergency fire flow demands. To keep these tanks functionally reliable and extend their useful annual life the tank maintenance program starting in FY25 for a contract length of 10 years.

Service Truck

Replace 8516, a 2018 Ram 2500 CC with a Service Utility Body, as it is anticipated to exceed the replacement criteria of 15. Current Score: 14.08

Mini Excavator

Replace 8571, a 2021 JCB 55Z-1 Mini Excavator, as it is anticipated to exceed the replacement criteria of 15. Current Score: 8.36

Leak Detection Survey

As recommended in the 2025 Water Master Plan, a leak detection survey is planned to find leaks in the distribution system that might otherwise go unnoticed to reduce Water Loss for the department.

FY2030/2031

Water Main Replacement

Systematic replacement of older, deteriorated, undersized and high maintenance water mains. \$2,225,600 will be utilized to replace water main. Actual locations are determined annually after reassessment and periodization of the distribution system. This will replace 1% of our 148 mile distribution system. The remaining \$200,000 is budgeted to design FY 2031/2032.

Lead Service Line Replacement

Systematic replacement of lead and galvanized service lines that are mandated by the EPA and MoDNR to be replaced by 2037.

Tank Asset Management

Within the City's water distribution system two elevated tanks and two ground storage tanks provide water storage for daily usage and emergency fire flow demands. To keep these tanks functionally reliable and extend their useful annual life the tank maintenance program starting in FY25 for a contract length of 10 years.

Service Truck

Replace 8519, a 2019 Ram 2500 CC with a Service Utility Body, as it is anticipated to exceed the replacement criteria of 15. Current Score: 12.04

Cargo Van

Replace 8510, a 2020 Chevrolet Express 2500 Van, as it is anticipated to exceed the replacement criteria of 15. Current Score: 9.65

Mini-Excavator

Replace 8572, a 2022 JCB 48Z Mini-Excavator, as it is anticipated to exceed the replacement criteria of 15. Current Score: 5.49

Sanitation

Acquisition	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31
Replacement Roll Carts and Receptacles	20,000	20,000	20,000	20,000	20,000
Rear Loader SA2402	150,000	290,000	305,000	310,000	310,000
Side Loader	325,000	330,000	—	680,000	—
Roll Off Truck	160,000	—	—	—	—
Pickup Truck	—	—	55,000	—	—
Recycling Center Cardboard Baler	160,000	—	—	—	—
Transfer Station Compactor	160,000	—	—	—	—
Annual Total	975,000	640,000	380,000	1,010,000	330,000

FY2026/2027

Replacement Roll Carts and Receptacles

This will be for the purchase of recycling carts, trash carts and roll-off containers needed to maintain receptacles used in the daily activities of providing services.

Rear Loader

Replace vehicle 8911, a 2017 8YD Rear Loader Refuse Truck, as it has exceed the replacement criteria of 15. Current score: 19.84

Side Loader

Replace vehicle 8926, a 2019 Peterbilt/New Way Sidewinder Refuse Truck, as it has exceeded the replacement criteria of 15. Current Score: 15.13

FY2027/2028

Replacement Roll Carts and Receptacles

This will be for the purchase of recycling carts, trash carts and roll-off containers needed to maintain receptacles used in the daily activities of providing services.

Rear Loader

Replace vehicle 8912, a 2019 8YD Rear Loader Refuse Truck, as it is anticipated to exceed the replacement criteria of 15. Current score: 11.47

Pickup Truck

Replace vehicle 8900, a 2018 Ram 2500 Crew Cab 4x2, as it is anticipated to exceed the replacement criteria of 15. Current score: 12.08

FY2028/2029

Replacement Roll Carts and Receptacles

This will be for the purchase of recycling carts, trash carts and roll-off containers needed to maintain receptacles used in the daily activities of providing services.

Side Loader

Replace vehicle 8922 and 8923, a 2022 Freightliner/New Way and a 2022 Peterbilt/New Way Sidewinder Refuse Trucks, as it is anticipated that these trucks will exceed the replacement criteria of 15. Current Score: 4.53 and 7.47, respectively.

Rear Loader

Replace vehicle 8933, a 2020 Freightliner/New Way 25YD Rear Loader Refuse Truck, as it is anticipated to exceed the replacement criteria of 15. Current score: 5.96

FY2029/2030

Replacement Roll Carts and Receptacles

This will be for the purchase of recycling carts, trash carts and roll-off containers needed to maintain receptacles used in the daily activities of providing services.

Rear Loader

Replace vehicle 8934, a 2020 Dennis Eagle/New Way 25YD Rear Loader Refuse Truck, as it is anticipated to exceed the replacement criteria of 15. Current score: 4.07

FY2030/2031

Replacement Roll Carts and Receptacles

This will be for the purchase of recycling carts, trash carts and roll-off containers needed to maintain receptacles used in the daily activities of providing services.

Rear Loader

Replace vehicle 8934, a 2020 Dennis Eagle/New Way 25YD Rear Loader Refuse Truck, as it is anticipated to exceed the replacement criteria of 15. Current score: 4.07



Capital - Internal Service Funds

Fleet Services

Acquisition	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31
Pickup Truck	65,000	—	—	—	—
Technician Tools and Storage Units	—	100,000	—	—	—
Service Truck	—	—	100,000	—	—
Heavy Duty Tire Machine	—	—	—	35,000	—
Mid-Size SUV	—	—	—	50,000	—
Annual Total	65,000	100,000	100,000	85,000	—

FY2026/27

Pickup Truck

- Replace vehicle 6602, a 2017 RAM 1500 Crew Cab Pickup Truck, as it is has exceed the replacement criteria of 15. Current score: 18.26

FY2027/28

Technician Tools and Storage Units

- The precision and efficiency of modern tools can significantly enhance the quality of repairs and maintenance, ensuring customer satisfaction. Additionally, new tools often come with advanced features that can reduce the time taken to diagnose and repair issues, leading to increased productivity. Investing in the latest tools reflects a commitment to staying current with industry standards and technologies, which is essential for maintaining a competitive edge in technician recruitment and retention.

FY2028/29

Service Truck

- Replace vehicle 6601, a 2012 Ford F550 Service Truck, as it is has exceeded the replacement criteria of 15. Current score: 15.85

FY2029/30

Heavy Duty Tire Machine

- Replace our heavy duty tire machine, a Hunter Engineering TCX625, and upgrade to a Hunter Engineering TCX635 .

Mid-Size SUV

- Replace vehicle 6600, a 2023 Chevrolet Traverse AWD, as it is anticipated to exceed the replacement criteria of 15. Current score: 4.21

Capital - Parks/Recreation

Parks/Recreation Summary

	Year 1 2026/27	Year 2 2027/28	Year 3 2028/29	Year 4 2029/30	Year 5 2030/31
Revenues:					
Taxes	\$ 3,200,000	\$3,207,620	\$3,215,640	\$3,223,680	\$3,231,740
Interest on investments	125,000	10,000	10,000	10,000	10,000
Total Operational Revenues	\$ 3,325,000	\$ 3,217,620	\$ 3,225,640	\$ 3,233,680	\$ 3,241,740
Other financing sources					
Grants	575,000	-	-	-	-
Naming Rights	95,410	95,410	95,410	95,410	-
Glendale*	55,000	55,000	55,000	55,000	55,000
Advance from Other Funds *	331,250	318,750	306,250	293,750	281,250
Total other financing sources	1,056,660	469,160	456,660	444,160	336,250
Total Revenues and Other Financing	\$ 4,381,660	\$ 3,686,780	\$ 3,682,300	\$ 3,677,840	\$ 3,577,990
Expenditures:					
Parks Recreation Capital Projects	5,221,500	832,000	407,000	584,000	199,000
Debt Service Payments	2,113,320	2,096,420	2,082,090	2,074,650	2,054,100
Transfer to Other Funds	1,462,250	1,187,250	1,187,250	1,187,250	1,212,250
Total Expenditures	\$ 8,797,070	\$ 4,115,670	\$ 3,676,340	\$ 3,845,900	\$ 3,465,350
Revenues and Other Financing Sources Over (Under) Expenditures	(\$ 4,415,410)	(\$ 428,890)	\$ 5,960	(\$ 168,060)	\$ 112,640

Parks/Recreation

Acquisition	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31
Community Center Parking Lot	—	—	—	—	40,000
Community Center Repairs/Replacements	—	50,000	—	50,000	—
Community Center Tables, Chairs & Racks	—	50,000	—	50,000	—
Ice Rink-Pending Grant	575,000	—	—	—	—
Ice Rink-Owners Rep	51,500	—	—	—	—
Ice Rink-Mechanical Project Construction	4,490,000	—	—	—	—
Ice Rink-Water Heaters	—	—	50,000	—	—
Ice Rink-Olympia Ice Maker	—	—	200,000	—	—
Ice Rink-Flooring	—	—	—	75,000	—
Pool-Painting & Repairs	100,000	150,000	150,000	150,000	150,000
Riem Theater Equipment	5,000	—	7,000	—	9,000
KPAC Equipment	—	7,000	—	9,000	—
Meacham Park Playground Improvements	—	575,000	—	—	—
Park Playground Equipment	—	—	—	250,000	—
Annual Acquisition Subtotal	5,221,500	832,000	407,000	584,000	199,000
Debt Service Payments					
COPS Series 2017 Principal	605,000	625,000	650,000	680,000	705,000
COPS Series 2017 Interest	720,325	683,925	645,590	604,655	561,355
COPS Series 2024A Principal	210,000	220,000	230,000	245,000	255,000
COPS Series 2024A Interest	574,995	564,495	553,500	541,995	529,745
Fiscal Agent Fees	3,000	3,000	3,000	3,000	3,000
Annual Debt Service Subtotal	2,113,320	2,096,420	2,082,090	2,074,650	2,054,100
Transfer to Park Fund	550,000	575,000	575,000	575,000	600,000
Transfer to General Fund	900,000	600,000	600,000	600,000	600,000
Professional Services	12,250	12,250	12,250	12,250	12,250
Annual Transfers/Prof. Services Subtotal	1,462,250	1,187,250	1,187,250	1,187,250	1,212,250
Annual Total	8,797,070	4,115,670	3,676,340	3,845,900	3,465,350

FY2026/2027

Ice Rink

- Mechanical Project Construction
- Owner's Representative services
- Includes an amount for anticipated pending funds from a St. Louis County Parks and Recreation Grant

Pool Repairs and Painting

- The annual allocation for pool painting repairs. Based on the established rotation for painting pools.

Reim Theater Equipment

- Amount represents lighting equipment required for operation

Annual Acquisition & Transfer/Professional Services

- Advance repayment to Electric for KPAC funding.

- General Fund operational transfer (cost recovery) for recreation expenditures in excess of recreation revenues. A reconciliation is prepared after the fiscal year end has been closed. Transfers that exceed actual operating deficit will reduce the next year's budgeted transfer. Transfers that are less than the operating deficit will increase the next year's budgeted transfers.
- Park Fund operational transfer of \$550,000.

General Administrative Fees

- The is a professional services item that may include legal, audit, fiscal agents fees, and other miscellaneous services.

FY2027/2028

Community Center Repairs/Replacement

- Represents an amount to replace or repair ongoing Community Center maintenance needs.

Community Center Tables, Chairs & Racks

- Amount set aside to replace aging tables, chairs and racks used for events.

Pool Repairs & Painting

- The annual allocation for pool repairs and painting pools. Based on the established rotation for painting pools, the Kiddie and plunge pool will be painted in the fall.

KPAC Equipment

- Amount represents lighting equipment required for operation

Park Improvements

- This represents an amount used to purchase or replace playground equipment and athletic court/field lighting.

Annual Acquisition & Transfer/Professional Services

- Advance repayment to Electric for KPAC funding.
- General Fund operational transfer (cost recovery) for recreation expenditures in excess of recreation revenues. A reconciliation is prepared after the fiscal year end has been closed. Transfers that exceed actual operating deficit will reduce the next year's budgeted transfer. Transfers that are less than the operating deficit will increase the next year's budgeted transfers.
- Park Fund operational transfer of \$575,000.

General Administrative Fees

- The is a professional services item that may include legal, audit, fiscal agents fees, and other miscellaneous services.

FY2028/2029

Ice Rink Water Heaters

- Represents an amount to replace three (3) water heaters for ice rink operations.

Ice Rink Olympia Ice Maker

- Amount to replace Ice Maker

Pool Repairs & Painting

- The annual allocation for pool repairs and painting. Based on the established rotation for painting pools.

Reim Theater Equipment

- Amount represents lighting equipment required for operation

Annual Acquisition & Transfer/Professional Services

- Advance repayment to Electric for KPAC funding.
- General Fund operational transfer (cost recovery) for recreation expenditures in excess of recreation revenues. A reconciliation is prepared after the fiscal year end has been closed. Transfers that exceed actual operating deficit will reduce the next year's budgeted transfer. Transfers that are less than the operating deficit will increase the next year's budgeted transfers.
- Park Fund operational transfer of \$575,000.

General Administrative Fees

- The is a professional services item that may include legal, audit, fiscal agents fees, and other miscellaneous services.

FY2029/2030

Community Center Repairs/Replacement

- Represents an amount to replace or repair ongoing Community Center maintenance needs.

Community Center Tables, Chairs & Racks

- Amount set aside to replace aging tables, chairs and racks used for events.

Ice Rink Flooring

- Represents an amount to replace or repair damaged flooring in Ice Rink.

KPAC Equipment

- Amount represents lighting equipment required for operation

Pool Repairs & Painting

- The annual allocation for pool repairs and painting. Based on the established rotation for painting pools.

Annual Acquisition & Transfer/Professional Services

- Advance repayment to Electric for KPAC funding.
- General Fund operational transfer (cost recovery) for recreation expenditures in excess of recreation revenues. A reconciliation is prepared after the fiscal year end has been closed. Transfers that exceed actual operating deficit will reduce the next year's budgeted transfer. Transfers that are less than the operating deficit will increase the next year's budgeted transfers.
- Park Fund operational transfer of \$575,000.

General Administrative Fees

- The is a professional services item that may include legal, audit, fiscal agents fees, and other miscellaneous services.

FY2030/2031

Community Center Parking Lot

- Represents striping and sealing maintenance

Pool Repairs & Painting

- The annual allocation for pool repairs and painting. Based on the established rotation for painting pools.

Reim Theater Equipment

- Amount represents lighting equipment required for operation

Annual Acquisition & Transfer/Professional Services

- Advance repayment to Electric for KPAC funding.
- General Fund operational transfer (cost recovery) for recreation expenditures in excess of recreation revenues. A reconciliation is prepared after the fiscal year end has been closed. Transfers that exceed actual operating deficit will reduce the next year's budgeted transfer. Transfers that are less than the operating deficit will increase the next year's budgeted transfers.
- Park Fund operational transfer of \$600,000.

General Administrative Fees

- The is a professional services item that may include legal, audit, fiscal agents fees, and other miscellaneous services.