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**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**

**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                           | \$ 1,454,310        | -                    | -                   | \$ 647,910         | -                   | -                   | -                      | -                   | \$ 56,385          | \$ 2,993,740        | \$ 4,746,910        | \$ 9,899,255         |
| Operating Revenues                        | 34,177,865          | 39,934,500           | 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           | 118,397,155          |
| 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              |
| <b>Total Revenues</b>                     | <b>\$36,977,865</b> | <b>\$ 39,934,500</b> | <b>\$13,086,000</b> | <b>\$3,992,000</b> | <b>\$1,765,000</b>  | <b>\$1,625,100</b>  | <b>\$4,395,000</b>     | <b>\$1,823,360</b>  | <b>\$280,000</b>   | <b>\$14,017,165</b> | <b>\$4,050,410</b>  | <b>\$121,946,400</b> |
| <b>Total Revenue &amp; Reserves</b>       | <b>\$38,432,175</b> | <b>\$ 39,934,500</b> | <b>\$13,086,000</b> | <b>\$4,639,910</b> | <b>\$1,765,000</b>  | <b>\$1,625,100</b>  | <b>\$4,395,000</b>     | <b>\$1,823,360</b>  | <b>\$336,385</b>   | <b>\$17,010,905</b> | <b>\$8,797,320</b>  | <b>\$131,845,655</b> |
| Operating Expenditures                    | \$37,615,830        | \$ 36,536,490        | \$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         | \$124,368,010        |
| 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              |
| <b>Total Expenditures &amp; Transfers</b> | <b>\$38,432,175</b> | <b>\$ 38,436,490</b> | <b>\$11,882,705</b> | <b>\$4,639,910</b> | <b>\$1,504,015</b>  | <b>\$1,532,930</b>  | <b>\$4,138,160</b>     | <b>\$1,823,360</b>  | <b>\$336,385</b>   | <b>\$17,010,905</b> | <b>\$8,797,320</b>  | <b>\$128,534,355</b> |
| Revenues Over/(Under) Expenditures        | \$ -                | \$ 1,498,010         | \$ 1,203,295        | \$ -               | \$ 260,985          | \$ 92,170           | \$ 256,840             | \$ -                | \$ -               | \$ -                | \$ -                | \$ 3,311,300         |

# General Fund Revenue Summary

## General Fund Revenue Summary

| Description                                    | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft  |
|--|--------------------|--------------------|-------------------------------|-------------------|
| <b>Tax Revenue</b>                             |                    |                    |                               |                   |
| 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         |
| <b>Tax Revenue Total</b>                       | <b>22,958,217</b>  | <b>22,950,288</b>  | <b>22,386,500</b>             | <b>23,516,945</b> |
| <b>Licenses, Permits, Fines and Fees</b>       |                    |                    |                               |                   |
| 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           |
| <b>Licenses, Permits, Fines and Fees Total</b> | <b>2,397,698</b>   | <b>2,417,551</b>   | <b>2,345,500</b>              | <b>2,379,500</b>  |
| <b>Intergovernmental</b>                       |                    |                    |                               |                   |
| 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           |
| <b>Intergovernmental Total</b>                 | <b>3,508,001</b>   | <b>2,104,781</b>   | <b>1,481,705</b>              | <b>1,374,945</b>  |
| <b>Investment Income</b>                       |                    |                    |                               |                   |
| Interest & Rebates                             | 1,133,812          | 354,390            | 31,000                        | 40,000            |
| <b>Investment Income Total</b>                 | <b>1,133,812</b>   | <b>354,390</b>     | <b>31,000</b>                 | <b>40,000</b>     |
| <b>Charges for Services</b>                    |                    |                    |                               |                   |
| Chrgs - Bldg Service                           | 199,116            | 285,071            | 200,000                       | 140,000           |
| Chrgs-Public Safety                            | 1,235,703          | 1,659,801          | 1,672,000                     | 2,073,000         |
| Chrgs - Recreation                             | 3,456,117          | 3,355,391          | 3,631,900                     | 3,694,160         |
| <b>Charges for Services Total</b>              | <b>4,890,936</b>   | <b>5,300,263</b>   | <b>5,503,900</b>              | <b>5,907,160</b>  |
| <b>Other Revenues</b>                          |                    |                    |                               |                   |
|  | (18,120)           | —                  | —                             | —                 |
| <b>Other Revenues Total</b>                    | <b>(18,120)</b>    | <b>—</b>           | <b>—</b>                      | <b>—</b>          |

**General Fund Revenue Summary**

| Description                          | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft  |
|--------------------------------------|--------------------|--------------------|-------------------------------|-------------------|
| <b>Other Financing Sources</b>       |                    |                    |                               |                   |
| Transfers from Other                 | 1,737,004          | 2,015,000          | 2,485,000                     | 2,800,000         |
| <b>Other Financing Sources Total</b> | <b>1,737,004</b>   | <b>2,015,000</b>   | <b>2,485,000</b>              | <b>2,800,000</b>  |
| <b>Miscellaneous Revenue</b>         |                    |                    |                               |                   |
| Other Revenues                       | 946,639            | 1,059,572          | 694,600                       | 959,315           |
| <b>Miscellaneous Revenue Total</b>   | <b>946,639</b>     | <b>1,059,572</b>   | <b>694,600</b>                | <b>959,315</b>    |
| <b>Total</b>                         | <b>37,554,187</b>  | <b>36,201,845</b>  | <b>34,928,205</b>             | <b>36,977,865</b> |

# General Fund Revenue Detail

## General Fund Revenue Detail

| Description                              | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft  | \$<br>Variance   | %<br>Variance |
|--|--------------------|--------------------|-------------------------------|-------------------|------------------|---------------|
| <b>Tax Revenue</b>                       |                    |                    |                               |                   |                  |               |
| 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%          |
| <b>Tax Revenue Total</b>                 | <b>22,958,217</b>  | <b>22,950,288</b>  | <b>22,386,500</b>             | <b>23,516,945</b> | <b>1,130,445</b> | <b>5.0%</b>   |
| <b>Licenses, Permits, Finds and Fees</b> |                    |                    |                               |                   |                  |               |
| 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            | —                | —%            |

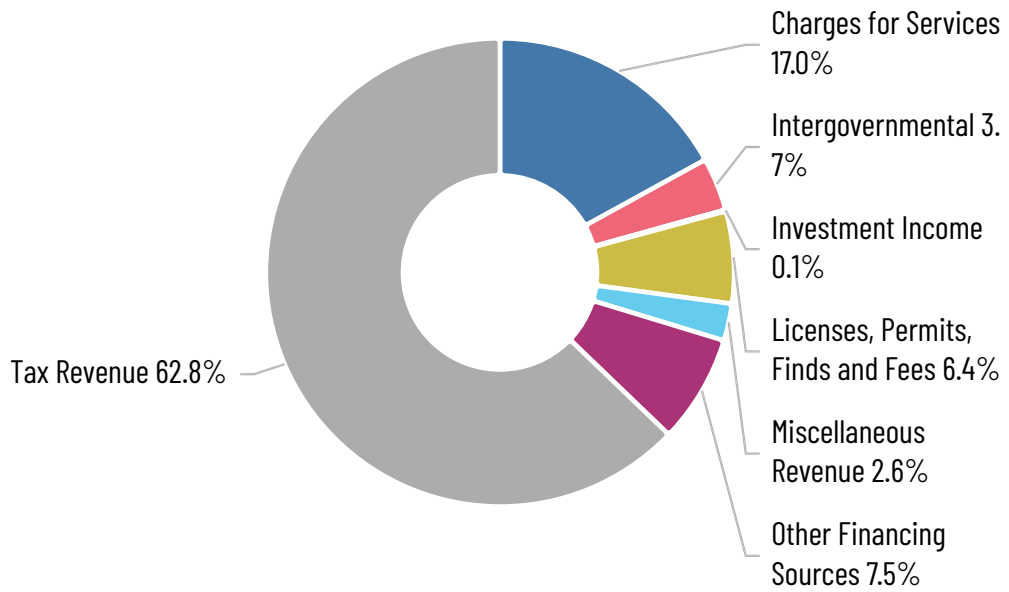
**General Fund Revenue Detail**

| Description                                    | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance   | %<br>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          | —                | —%            |
| <b>Licenses, Permits, Finds and Fees Total</b> | <b>2,397,698</b>   | <b>2,417,551</b>   | <b>2,345,500</b>              | <b>2,379,500</b> | <b>34,000</b>    | <b>1.4%</b>   |
| <b>Intergovernmental</b>                       |                    |                    |                               |                  |                  |               |
| 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             | —                             | —                | —                | —%            |
| <b>Intergovernmental Total</b>                 | <b>3,508,001</b>   | <b>2,104,781</b>   | <b>1,481,705</b>              | <b>1,374,945</b> | <b>(106,760)</b> | <b>(7.2)%</b> |
| <b>Investment Income</b>                       |                    |                    |                               |                  |                  |               |
| 440005 - Interest Revenue                      | 1,133,812          | 354,390            | 16,000                        | 25,000           | 9,000            | 56.3%         |
| 440010 - Credit Card Rebates                   | —                  | —                  | 15,000                        | 15,000           | —                | —%            |
| <b>Investment Income Total</b>                 | <b>1,133,812</b>   | <b>354,390</b>     | <b>31,000</b>                 | <b>40,000</b>    | <b>9,000</b>     | <b>29.0%</b>  |
| <b>Charges for Services</b>                    |                    |                    |                               |                  |                  |               |
| 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                     | 2,040,000        | 385,000          | 23.3%         |
| 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<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft  | \$<br>Variance   | %<br>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            | —                | —%            |
| <b>Charges for Services Total</b>    | <b>4,890,936</b>   | <b>5,300,263</b>   | <b>5,503,900</b>              | <b>5,907,160</b>  | <b>403,260</b>   | <b>7.3%</b>   |
| <b>Other Revenues</b>                |                    |                    |                               |                   |                  |               |
| DUMREV - Dummy Revenue               | (18,120)           | —                  | —                             | —                 | —                | —%            |
| <b>Other Revenues Total</b>          | <b>(18,120)</b>    | <b>—</b>           | <b>—</b>                      | <b>—</b>          | <b>—</b>         | <b>—%</b>     |
| <b>Other Financing Sources</b>       |                    |                    |                               |                   |                  |               |
| 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%         |
| <b>Other Financing Sources Total</b> | <b>1,737,004</b>   | <b>2,015,000</b>   | <b>2,485,000</b>              | <b>2,800,000</b>  | <b>315,000</b>   | <b>12.7%</b>  |
| <b>Miscellaneous Revenue</b>         |                    |                    |                               |                   |                  |               |
| 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%         |
| <b>Miscellaneous Revenue Total</b>   | <b>946,639</b>     | <b>1,059,572</b>   | <b>694,600</b>                | <b>959,315</b>    | <b>264,715</b>   | <b>38.1%</b>  |
| <b>Total</b>                         | <b>37,554,187</b>  | <b>36,201,845</b>  | <b>34,928,205</b>             | <b>36,977,865</b> | <b>2,049,660</b> | <b>5.9%</b>   |

### General Fund Revenues By Source

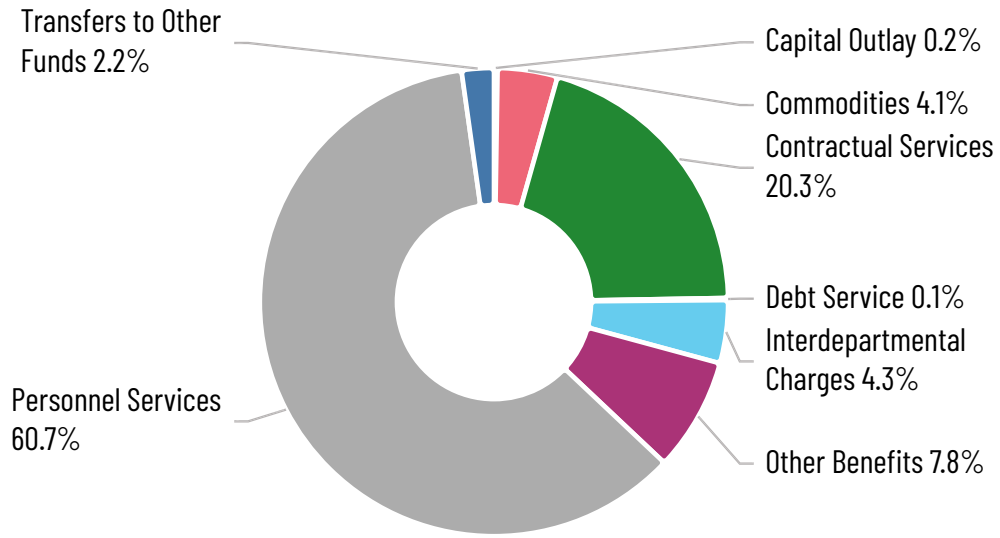


# General Fund Expenditure Summary

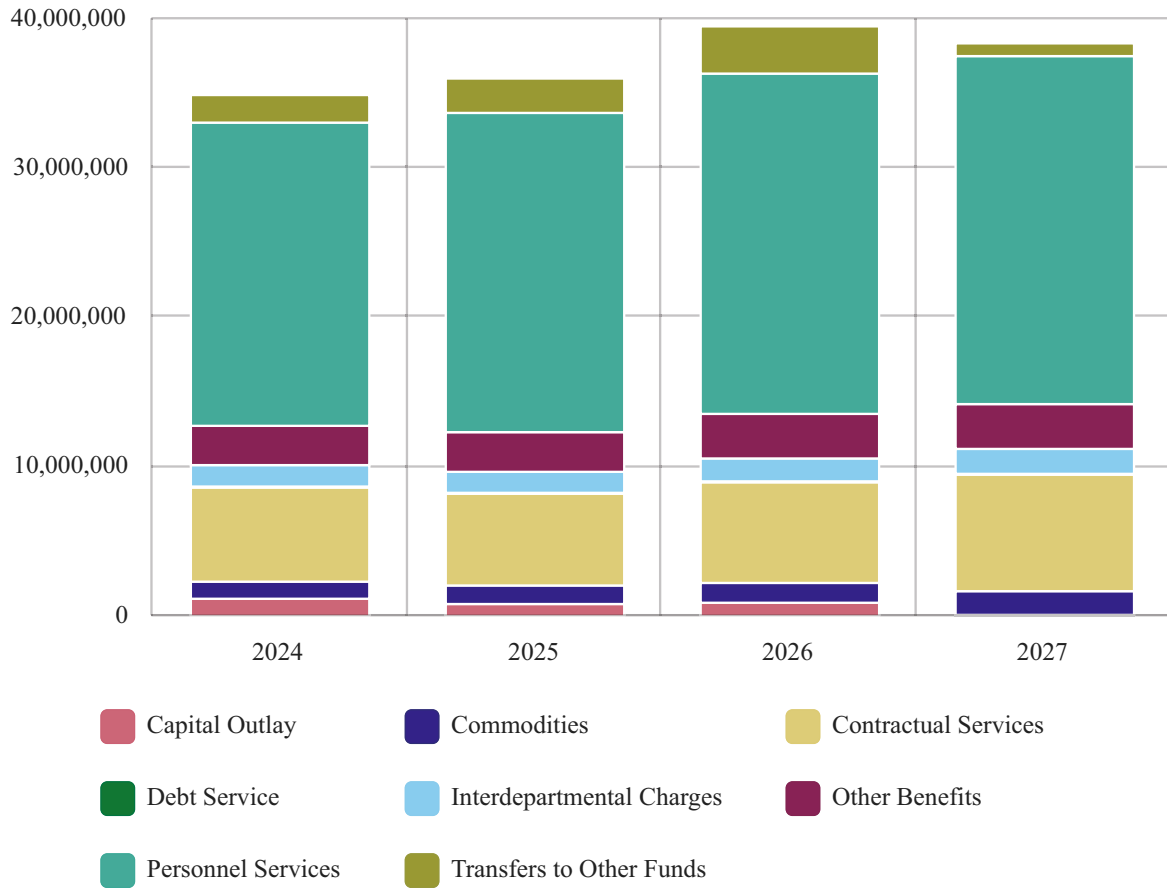
## Expenditure Summary

| Description                            | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft  |
|--|--------------------|--------------------|-------------------------------|-------------------|
| <b>Personnel Services</b>              |                    |                    |                               |                   |
| 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                       | 867,315           |
| 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           |
| <b>Personnel Services Total</b>        | <b>20,318,726</b>  | <b>21,393,200</b>  | <b>22,803,015</b>             | <b>23,344,260</b> |
| <b>Other Benefits Total</b>            | <b>2,631,886</b>   | <b>2,658,045</b>   | <b>2,987,165</b>              | <b>3,002,850</b>  |
| <b>Contractual Services Total</b>      | <b>6,305,930</b>   | <b>6,145,677</b>   | <b>6,743,583</b>              | <b>7,807,585</b>  |
| <b>Commodities Total</b>               | <b>1,144,992</b>   | <b>1,242,191</b>   | <b>1,327,850</b>              | <b>1,603,765</b>  |
| <b>Capital Outlay Total</b>            | <b>1,176,343</b>   | <b>822,641</b>     | <b>908,550</b>                | <b>94,900</b>     |
| <b>Debt Service Total</b>              | <b>68,400</b>      | <b>64,350</b>      | <b>64,350</b>                 | <b>56,100</b>     |
| <b>Interdepartmental Charges Total</b> | <b>1,435,868</b>   | <b>1,406,488</b>   | <b>1,532,637</b>              | <b>1,669,730</b>  |
| <b>Transfers to Other Funds Total</b>  | <b>1,848,077</b>   | <b>2,303,955</b>   | <b>3,164,005</b>              | <b>852,985</b>    |
| <b>Total</b>                           | <b>34,930,223</b>  | <b>36,036,547</b>  | <b>39,531,155</b>             | <b>38,432,175</b> |

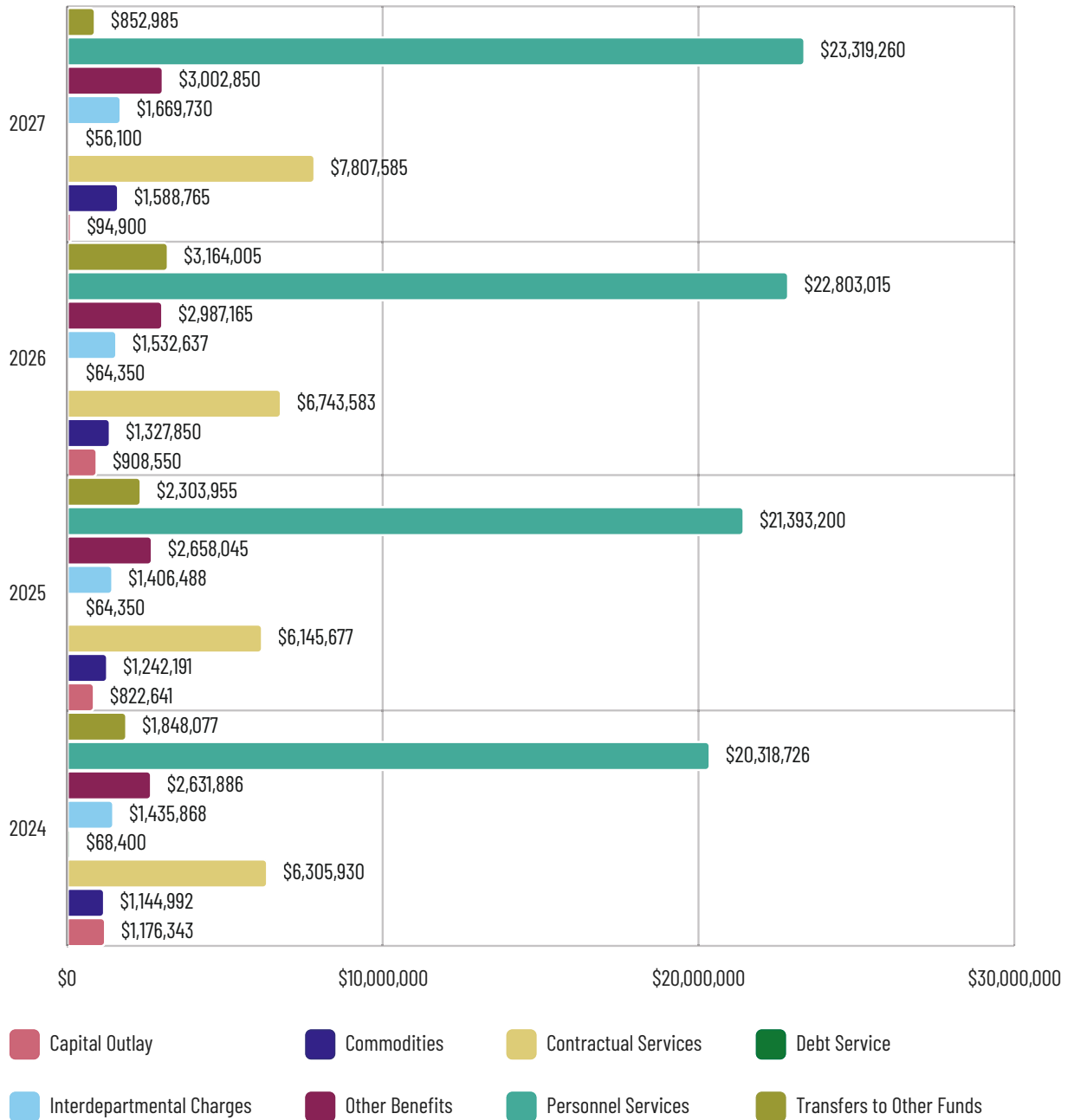
**General Fund Expenditures By Category %**



**General Fund Expenditures By Category**



**General Fund Expenditures By Category**





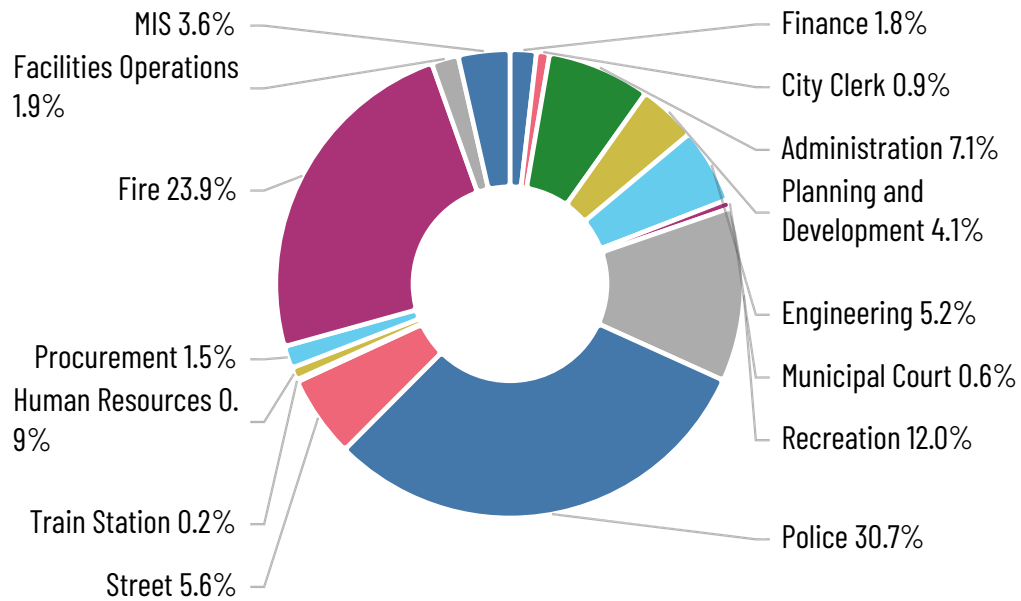
# General Fund Departments



### 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                 | 358,590           | 25,130             | 7.5%          |
| 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               | 4,637,155         | 400,435            | 9.5%          |
| <b>Total</b>             | <b>34,930,223</b> | <b>36,036,547</b> | <b>39,531,155</b>       | <b>38,432,175</b> | <b>(1,098,980)</b> | <b>(2.8)%</b> |

### General Fund Department %



# Train Station

## Revenue Summary

| Description                        | FY 2024 Actuals | FY 2025 Actuals | FY 2026 Adjusted Budget | FY 2027 Draft |
|------------------------------------|-----------------|-----------------|-------------------------|---------------|
| <b>Miscellaneous Revenue</b>       |                 |                 |                         |               |
| Other Revenues                     | \$ 5,750        | \$ 1,150        | \$ 1,500                |               |
| <b>Miscellaneous Revenue Total</b> | <b>5,750</b>    | <b>1,150</b>    | <b>1,500</b>            |               |
| <b>Total</b>                       | <b>\$ 5,750</b> | <b>\$ 1,150</b> | <b>\$ 1,500</b>         |               |

## Expenditure Summary

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

## Expenditure Detail

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description         | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance |
|---|-------------|-----------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|---------------|
| <b>Expenditures</b>                           |             |                             |                    |                    |                               |                  |                |               |
| 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%        |
| <b>Expenditures Total</b>                     |             |                             | <b>35,346</b>      | <b>39,074</b>      | <b>55,310</b>                 | <b>58,635</b>    | <b>3,325</b>   | <b>6.01%</b>  |

### Expenditure Summary

| Description                       | FY 2024 Actuals | FY 2025 Actuals | FY 2026 Adjusted Budget | FY 2027 Draft  |
|-----------------------------------|-----------------|-----------------|-------------------------|----------------|
| <b>Personnel Services</b>         |                 |                 |                         |                |
| 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          |
| <b>Personnel Services Total</b>   | <b>182,223</b>  | <b>194,950</b>  | <b>201,490</b>          | <b>212,590</b> |
| <b>Other Benefits Total</b>       | <b>18,447</b>   | <b>18,720</b>   | <b>19,570</b>           | <b>20,115</b>  |
| <b>Contractual Services Total</b> | <b>41,191</b>   | <b>67,561</b>   | <b>65,900</b>           | <b>67,000</b>  |
| <b>Commodities Total</b>          | <b>25,093</b>   | <b>29,281</b>   | <b>47,000</b>           | <b>47,000</b>  |
| <b>Capital Outlay Total</b>       | <b>467</b>      | <b>110</b>      | <b>500</b>              | <b>500</b>     |
| <b>Total</b>                      | <b>267,422</b>  | <b>310,622</b>  | <b>334,460</b>          | <b>347,205</b> |

**Expenditure Detail**

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description         | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance |
|---|-------------|-----------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|---------------|
| <b>Expenditures</b>                           |             |                             |                    |                    |                               |                  |                |               |
| 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              | —              | —%            |
| <b>Expenditures Total</b>                     |             |                             | <b>267,422</b>     | <b>310,622</b>     | <b>334,460</b>                | <b>347,205</b>   | <b>12,745</b>  | <b>3.81%</b>  |

### Expenditure Summary

| Description                            | FY 2024 Actuals  | FY 2025 Actuals  | FY 2026 Adjusted Budget | FY 2027 Draft    |
|--|------------------|------------------|-------------------------|------------------|
| <b>Personnel Services</b>              |                  |                  |                         |                  |
| 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                | —                | —                       | —                |
| <b>Personnel Services Total</b>        | <b>558,138</b>   | <b>552,791</b>   | <b>592,530</b>          | <b>753,260</b>   |
| <b>Other Benefits Total</b>            | <b>67,332</b>    | <b>67,382</b>    | <b>72,185</b>           | <b>72,185</b>    |
| <b>Contractual Services Total</b>      | <b>628,557</b>   | <b>644,180</b>   | <b>678,705</b>          | <b>757,025</b>   |
| <b>Commodities Total</b>               | <b>35,210</b>    | <b>24,112</b>    | <b>40,885</b>           | <b>138,085</b>   |
| <b>Capital Outlay Total</b>            | <b>1,107,352</b> | <b>755,437</b>   | <b>853,000</b>          | <b>3,000</b>     |
| <b>Debt Service Total</b>              | <b>68,400</b>    | <b>64,350</b>    | <b>64,350</b>           | <b>56,100</b>    |
| <b>Interdepartmental Charges Total</b> | <b>109,122</b>   | <b>106,653</b>   | <b>120,500</b>          | <b>136,880</b>   |
| <b>Transfers to Other Funds Total</b>  | <b>1,821,617</b> | <b>2,277,155</b> | <b>3,137,305</b>        | <b>816,345</b>   |
| <b>Total</b>                           | <b>4,395,728</b> | <b>4,492,060</b> | <b>5,559,460</b>        | <b>2,732,880</b> |

**Expenditure Detail**

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description         | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance |
|---|-------------|-----------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|---------------|
| <b>Expenditures</b>                           |             |                             |                    |                    |                               |                  |                |               |
| 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/<br>Function/<br>Department/<br>Division | Object Code | Account Description            | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance     | %<br>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 &<br>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)%       |
| <b>Expenditures Total</b>                     |             |                                | <b>4,395,728</b>   | <b>4,492,060</b>   | <b>5,559,460</b>              | <b>2,732,880</b> | <b>(2,826,580)</b> | <b>(50.84)%</b> |

### Expenditure Summary

| Description                       | FY 2024 Actuals | FY 2025 Actuals | FY 2026 Adjusted Budget | FY 2027 Draft  |
|-----------------------------------|-----------------|-----------------|-------------------------|----------------|
| <b>Personnel Services</b>         |                 |                 |                         |                |
| 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        |
| Wages Part-time                   | —               | —               | —                       | 25,000         |
| Overtime - Civilian               | 1,460           | 259             | 1,000                   | 1,000          |
| <b>Personnel Services Total</b>   | <b>176,330</b>  | <b>193,301</b>  | <b>201,030</b>          | <b>230,160</b> |
| <b>Other Benefits Total</b>       | <b>23,661</b>   | <b>24,095</b>   | <b>24,030</b>           | <b>24,030</b>  |
| <b>Contractual Services Total</b> | <b>47,633</b>   | <b>37,107</b>   | <b>69,800</b>           | <b>65,800</b>  |
| <b>Commodities Total</b>          | <b>34,691</b>   | <b>43,020</b>   | <b>37,600</b>           | <b>37,600</b>  |
| <b>Capital Outlay Total</b>       | <b>276</b>      | <b>231</b>      | <b>1,000</b>            | <b>1,000</b>   |
| <b>Total</b>                      | <b>282,590</b>  | <b>297,754</b>  | <b>333,460</b>          | <b>358,590</b> |

**Expenditure Detail**

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description             | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance |
|---|-------------|---------------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|---------------|
| <b>Expenditures</b>                           |             |                                 |                    |                    |                               |                  |                |               |
| 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                                | 510020      | Wages Part Time                 | —                  | —                  | —                             | 25,000           | 25,000         | —%            |
| 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<br>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            | —              | —%            |
| <b>Expenditures Total</b>                     |             |                                 | <b>282,590</b>     | <b>297,754</b>     | <b>333,460</b>                | <b>358,590</b>   | <b>25,130</b>  | <b>7.54%</b>  |

### Expenditure Summary

| Description                            | FY 2024 Actuals | FY 2025 Actuals | FY 2026 Adjusted Budget | FY 2027 Draft  |
|--|-----------------|-----------------|-------------------------|----------------|
| <b>Personnel Services</b>              |                 |                 |                         |                |
| 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          |
| <b>Personnel Services Total</b>        | <b>411,915</b>  | <b>441,685</b>  | <b>451,195</b>          | <b>468,590</b> |
| <b>Other Benefits Total</b>            | <b>48,172</b>   | <b>48,634</b>   | <b>50,970</b>           | <b>50,865</b>  |
| <b>Contractual Services Total</b>      | <b>54,590</b>   | <b>56,769</b>   | <b>59,790</b>           | <b>62,960</b>  |
| <b>Commodities Total</b>               | <b>5,743</b>    | <b>5,741</b>    | <b>5,220</b>            | <b>5,720</b>   |
| <b>Capital Outlay Total</b>            | <b>1,099</b>    | <b>899</b>      | <b>1,000</b>            | <b>1,000</b>   |
| <b>Interdepartmental Charges Total</b> | <b>1,560</b>    | <b>1,560</b>    | <b>2,460</b>            | <b>4,475</b>   |
| <b>Total</b>                           | <b>523,079</b>  | <b>555,288</b>  | <b>570,635</b>          | <b>593,610</b> |

**Expenditure Detail**

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description         | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance |
|---|-------------|-----------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|---------------|
| <b>Expenditures</b>                           |             |                             |                    |                    |                               |                  |                |               |
| 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/<br>Function/<br>Department/<br>Division | Object Code | Account Description         | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>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%       |
| <b>Expenditures Total</b>                     |             |                             | <b>523,079</b>     | <b>555,288</b>     | <b>570,635</b>                | <b>593,610</b>   | <b>22,975</b>  | <b>4.03%</b>  |

### Expenditure Summary

| Description                       | FY 2024 Actuals | FY 2025 Actuals | FY 2026 Adjusted Budget | FY 2027 Draft    |
|-----------------------------------|-----------------|-----------------|-------------------------|------------------|
| <b>Personnel Services</b>         |                 |                 |                         |                  |
| 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            |
| <b>Personnel Services Total</b>   | <b>411,906</b>  | <b>391,813</b>  | <b>411,200</b>          | <b>384,850</b>   |
| <b>Other Benefits Total</b>       | <b>24,721</b>   | <b>28,946</b>   | <b>25,275</b>           | <b>25,615</b>    |
| <b>Contractual Services Total</b> | <b>503,773</b>  | <b>508,931</b>  | <b>797,850</b>          | <b>951,075</b>   |
| <b>Commodities Total</b>          | <b>3,986</b>    | <b>7,534</b>    | <b>8,350</b>            | <b>8,100</b>     |
| <b>Total</b>                      | <b>944,386</b>  | <b>937,224</b>  | <b>1,242,675</b>        | <b>1,369,640</b> |

**Expenditure Detail**

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description            | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance |
|---|-------------|--------------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|---------------|
| <b>Expenditures</b>                           |             |                                |                    |                    |                               |                  |                |               |
| 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)%     |
| <b>Expenditures Total</b>                     |             |                                | <b>944,386</b>     | <b>937,224</b>     | <b>1,242,675</b>              | <b>1,369,640</b> | <b>126,965</b> | <b>10.22%</b> |

**Expenditure Summary**

| Description                            | FY 2024 Actuals | FY 2025 Actuals | FY 2026 Adjusted Budget | FY 2027 Draft  |
|--|-----------------|-----------------|-------------------------|----------------|
| <b>Personnel Services</b>              |                 |                 |                         |                |
| 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          |
| <b>Personnel Services Total</b>        | <b>272,733</b>  | <b>308,359</b>  | <b>309,654</b>          | <b>325,930</b> |
| <b>Other Benefits Total</b>            | <b>30,627</b>   | <b>37,401</b>   | <b>34,030</b>           | <b>34,030</b>  |
| <b>Contractual Services Total</b>      | <b>263,291</b>  | <b>287,737</b>  | <b>273,240</b>          | <b>284,655</b> |
| <b>Commodities Total</b>               | <b>37,845</b>   | <b>42,539</b>   | <b>62,225</b>           | <b>50,600</b>  |
| <b>Capital Outlay Total</b>            | <b>5,552</b>    | <b>4,732</b>    | <b>3,000</b>            | <b>8,500</b>   |
| <b>Interdepartmental Charges Total</b> | <b>14,952</b>   | <b>14,952</b>   | <b>15,900</b>           | <b>11,720</b>  |
| <b>Total</b>                           | <b>625,000</b>  | <b>695,720</b>  | <b>698,049</b>          | <b>715,435</b> |

**Expenditure Detail**

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description            | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance |
|---|-------------|--------------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|---------------|
| <b>Expenditures</b>                           |             |                                |                    |                    |                               |                  |                |               |
| 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 &<br>Machinery | 5,552              | 4,732              | 3,000                         | 8,500            | 5,500          | 183.33%       |
| <b>Expenditures Total</b>                     |             |                                | <b>625,000</b>     | <b>695,720</b>     | <b>698,049</b>                | <b>715,435</b>   | <b>17,386</b>  | <b>2.49%</b>  |

### Expenditure Summary

| Description                       | FY 2024 Actuals | FY 2025 Actuals | FY 2026 Adjusted Budget | FY 2027 Draft  |
|-----------------------------------|-----------------|-----------------|-------------------------|----------------|
| <b>Personnel Services</b>         |                 |                 |                         |                |
| 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          |
| <b>Personnel Services Total</b>   | <b>470,113</b>  | <b>438,109</b>  | <b>446,040</b>          | <b>549,220</b> |
| <b>Other Benefits Total</b>       | <b>37,933</b>   | <b>42,629</b>   | <b>42,545</b>           | <b>58,450</b>  |
| <b>Contractual Services Total</b> | <b>37,746</b>   | <b>54,057</b>   | <b>55,580</b>           | <b>73,420</b>  |
| <b>Commodities Total</b>          | <b>6,603</b>    | <b>9,861</b>    | <b>14,550</b>           | <b>13,950</b>  |
| <b>Capital Outlay Total</b>       | <b>4,925</b>    | <b>200</b>      | <b>4,000</b>            | <b>3,000</b>   |
| <b>Total</b>                      | <b>557,320</b>  | <b>544,856</b>  | <b>562,715</b>          | <b>698,040</b> |

**Expenditure Detail**

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description             | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance |
|---|-------------|---------------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|---------------|
| <b>Expenditures</b>                           |             |                                 |                    |                    |                               |                  |                |               |
| 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<br>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)%      |
| <b>Expenditures Total</b>                     |             |                                 | <b>557,320</b>     | <b>544,856</b>     | <b>562,715</b>                | <b>698,040</b>   | <b>135,325</b> | <b>24.05%</b> |

### Expenditure Summary

| Description                       | FY 2024 Actuals | FY 2025 Actuals | FY 2026 Adjusted Budget | FY 2027 Draft  |
|-----------------------------------|-----------------|-----------------|-------------------------|----------------|
| <b>Personnel Services</b>         |                 |                 |                         |                |
| 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          |
| <b>Personnel Services Total</b>   | <b>168,367</b>  | <b>175,779</b>  | <b>187,470</b>          | <b>187,470</b> |
| <b>Other Benefits Total</b>       | <b>24,114</b>   | <b>24,553</b>   | <b>25,940</b>           | <b>24,940</b>  |
| <b>Contractual Services Total</b> | <b>12,831</b>   | <b>13,290</b>   | <b>16,565</b>           | <b>16,415</b>  |
| <b>Commodities Total</b>          | <b>5,389</b>    | <b>2,200</b>    | <b>6,550</b>            | <b>5,200</b>   |
| <b>Capital Outlay Total</b>       | <b>360</b>      | <b>213</b>      | <b>1,000</b>            | <b>1,000</b>   |
| <b>Total</b>                      | <b>211,060</b>  | <b>216,036</b>  | <b>237,525</b>          | <b>235,025</b> |

**Expenditure Detail**

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description            | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance  |
|---|-------------|--------------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|----------------|
| <b>Expenditures</b>                           |             |                                |                    |                    |                               |                  |                |                |
| 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 &<br>Machinery | 360                | 213                | 1,000                         | 1,000            | —              | —%             |
| <b>Expenditures Total</b>                     |             |                                | <b>211,060</b>     | <b>216,036</b>     | <b>237,525</b>                | <b>235,025</b>   | <b>(2,500)</b> | <b>(1.05)%</b> |

# Police

## Revenue Summary

| Description                        | FY 2024 Actuals | FY 2025 Actuals | FY 2026 Adjusted Budget | FY 2027 Draft   |
|------------------------------------|-----------------|-----------------|-------------------------|-----------------|
| <b>Miscellaneous Revenue</b>       |                 |                 |                         |                 |
| Other Revenues                     | \$ 5,000        | \$ 5,000        | \$ 5,000                | \$ 5,000        |
| <b>Miscellaneous Revenue Total</b> | <b>5,000</b>    | <b>5,000</b>    | <b>5,000</b>            | <b>5,000</b>    |
| <b>Total</b>                       | <b>\$ 5,000</b> | <b>\$ 5,000</b> | <b>\$ 5,000</b>         | <b>\$ 5,000</b> |

### Expenditure Summary

| Description                            | FY 2024 Actuals   | FY 2025 Actuals   | FY 2026 Adjusted Budget | FY 2027 Draft     |
|--|-------------------|-------------------|-------------------------|-------------------|
| <b>Personnel Services</b>              |                   |                   |                         |                   |
| 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           |
| <b>Personnel Services Total</b>        | <b>7,821,921</b>  | <b>8,317,314</b>  | <b>8,981,986</b>        | <b>8,765,960</b>  |
| <b>Other Benefits Total</b>            | <b>1,114,076</b>  | <b>1,131,622</b>  | <b>1,271,590</b>        | <b>1,271,590</b>  |
| <b>Contractual Services Total</b>      | <b>867,490</b>    | <b>1,001,968</b>  | <b>1,108,255</b>        | <b>1,123,390</b>  |
| <b>Commodities Total</b>               | <b>186,133</b>    | <b>208,066</b>    | <b>214,060</b>          | <b>228,360</b>    |
| <b>Capital Outlay Total</b>            | <b>25,350</b>     | <b>9,498</b>      | <b>14,500</b>           | <b>20,250</b>     |
| <b>Interdepartmental Charges Total</b> | <b>322,731</b>    | <b>317,440</b>    | <b>369,600</b>          | <b>379,555</b>    |
| <b>Total</b>                           | <b>10,337,701</b> | <b>10,985,908</b> | <b>11,959,991</b>       | <b>11,789,105</b> |

**Expenditure Detail**

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description         | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance |
|---|-------------|-----------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|---------------|
| <b>Expenditures</b>                           |             |                             |                    |                    |                               |                  |                |               |
| 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/<br>Function/<br>Department/<br>Division | Object Code | Account Description         | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>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/<br>Function/<br>Department/<br>Division | Object Code | Account Description         | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft  | \$<br>Variance   | %<br>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               | —                | —%             |
| <b>Expenditures Total</b>                     |             |                             | <b>10,337,701</b>  | <b>10,985,908</b>  | <b>11,959,991</b>             | <b>11,789,105</b> | <b>(170,886)</b> | <b>(1.43)%</b> |

### Expenditure Summary

| Description                            | FY 2024 Actuals  | FY 2025 Actuals  | FY 2026 Adjusted Budget | FY 2027 Draft    |
|--|------------------|------------------|-------------------------|------------------|
| <b>Personnel Services</b>              |                  |                  |                         |                  |
| 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          |
| <b>Personnel Services Total</b>        | <b>6,008,944</b> | <b>6,247,925</b> | <b>6,575,215</b>        | <b>6,732,860</b> |
| <b>Other Benefits Total</b>            | <b>762,230</b>   | <b>747,690</b>   | <b>834,670</b>          | <b>834,670</b>   |
| <b>Contractual Services Total</b>      | <b>862,899</b>   | <b>854,597</b>   | <b>955,785</b>          | <b>951,365</b>   |
| <b>Commodities Total</b>               | <b>222,661</b>   | <b>241,181</b>   | <b>247,505</b>          | <b>255,015</b>   |
| <b>Capital Outlay Total</b>            | <b>8,730</b>     | <b>2,482</b>     | <b>18,000</b>           | <b>15,000</b>    |
| <b>Interdepartmental Charges Total</b> | <b>269,086</b>   | <b>270,428</b>   | <b>291,700</b>          | <b>379,950</b>   |
| <b>Total</b>                           | <b>8,134,550</b> | <b>8,364,305</b> | <b>8,922,875</b>        | <b>9,168,860</b> |

**Expenditure Detail**

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description         | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance |
|---|-------------|-----------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|---------------|
| <b>Expenditures</b>                           |             |                             |                    |                    |                               |                  |                |               |
| 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/<br>Function/<br>Department/<br>Division | Object Code | Account Description         | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>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            | —              | —%            |
| <b>Expenditures Total</b>                     |             |                             | <b>8,134,550</b>   | <b>8,364,305</b>   | <b>8,922,875</b>              | <b>9,168,860</b> | <b>245,985</b> | <b>2.76%</b>  |

### Expenditure Summary

| Description                            | FY 2024 Actuals  | FY 2025 Actuals  | FY 2026 Adjusted Budget | FY 2027 Draft    |
|--|------------------|------------------|-------------------------|------------------|
| <b>Personnel Services</b>              |                  |                  |                         |                  |
| 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            |
| <b>Personnel Services Total</b>        | <b>488,432</b>   | <b>528,176</b>   | <b>570,285</b>          | <b>604,300</b>   |
| <b>Other Benefits Total</b>            | <b>38,225</b>    | <b>49,179</b>    | <b>52,865</b>           | <b>52,865</b>    |
| <b>Contractual Services Total</b>      | <b>812,138</b>   | <b>734,930</b>   | <b>721,555</b>          | <b>1,296,885</b> |
| <b>Commodities Total</b>               | <b>16,423</b>    | <b>13,147</b>    | <b>16,490</b>           | <b>16,490</b>    |
| <b>Capital Outlay Total</b>            | <b>6,397</b>     | <b>—</b>         | <b>—</b>                | <b>15,000</b>    |
| <b>Interdepartmental Charges Total</b> | <b>6,358</b>     | <b>6,120</b>     | <b>7,000</b>            | <b>10,285</b>    |
| <b>Total</b>                           | <b>1,367,973</b> | <b>1,331,552</b> | <b>1,368,195</b>        | <b>1,995,825</b> |

**Expenditure Detail**

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description         | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance |
|---|-------------|-----------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|---------------|
| <b>Expenditures</b>                           |             |                             |                    |                    |                               |                  |                |               |
| 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/<br>Function/<br>Department/<br>Division | Object Code | Account Description         | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>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              | —              | —%            |
| <b>Expenditures Total</b>                     |             |                             | <b>1,367,973</b>   | <b>1,331,552</b>   | <b>1,368,195</b>              | <b>1,995,825</b> | <b>627,630</b> | <b>45.87%</b> |

**Expenditure Summary**

| Description                            | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft |
|--|--------------------|--------------------|-------------------------------|------------------|
| <b>Personnel Services</b>              |                    |                    |                               |                  |
| 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            |
| <b>Personnel Services Total</b>        | <b>823,587</b>     | <b>866,804</b>     | <b>962,010</b>                | <b>1,056,090</b> |
| <b>Other Benefits Total</b>            | <b>153,914</b>     | <b>162,953</b>     | <b>191,095</b>                | <b>191,095</b>   |
| <b>Contractual Services Total</b>      | <b>306,001</b>     | <b>291,004</b>     | <b>342,360</b>                | <b>345,385</b>   |
| <b>Commodities Total</b>               | <b>274,979</b>     | <b>363,599</b>     | <b>343,170</b>                | <b>359,370</b>   |
| <b>Capital Outlay Total</b>            | <b>11,692</b>      | <b>27,310</b>      | <b>10,000</b>                 | <b>10,000</b>    |
| <b>Interdepartmental Charges Total</b> | <b>237,137</b>     | <b>226,595</b>     | <b>217,900</b>                | <b>205,910</b>   |
| <b>Total</b>                           | <b>1,807,309</b>   | <b>1,938,265</b>   | <b>2,066,535</b>              | <b>2,167,850</b> |

### Expenditure Detail

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description         | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance |
|---|-------------|-----------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|---------------|
| <b>Expenditures</b>                           |             |                             |                    |                    |                               |                  |                |               |
| 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/<br>Function/<br>Department/<br>Division | Object Code | Account Description            | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>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 &<br>Machinery | 11,692             | 27,310             | 10,000                        | 10,000           | —              | —%            |
| <b>Expenditures Total</b>                     |             |                                | <b>1,807,309</b>   | <b>1,938,265</b>   | <b>2,066,535</b>              | <b>2,167,850</b> | <b>101,315</b> | <b>4.90%</b>  |

### Expenditure Summary

| Description                            | FY 2024 Actuals  | FY 2025 Actuals  | FY 2026 Adjusted Budget | FY 2027 Draft    |
|--|------------------|------------------|-------------------------|------------------|
| <b>Personnel Services</b>              |                  |                  |                         |                  |
| 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              |
| <b>Personnel Services Total</b>        | <b>950,581</b>   | <b>982,492</b>   | <b>1,076,380</b>        | <b>1,135,330</b> |
| <b>Other Benefits Total</b>            | <b>113,380</b>   | <b>103,902</b>   | <b>126,340</b>          | <b>126,340</b>   |
| <b>Contractual Services Total</b>      | <b>120,434</b>   | <b>123,913</b>   | <b>139,105</b>          | <b>256,740</b>   |
| <b>Commodities Total</b>               | <b>22,283</b>    | <b>22,428</b>    | <b>27,725</b>           | <b>26,975</b>    |
| <b>Capital Outlay Total</b>            | <b>565</b>       | <b>20,610</b>    | <b>2,000</b>            | <b>1,500</b>     |
| <b>Interdepartmental Charges Total</b> | <b>7,776</b>     | <b>7,776</b>     | <b>11,000</b>           | <b>17,435</b>    |
| <b>Total</b>                           | <b>1,215,019</b> | <b>1,261,121</b> | <b>1,382,550</b>        | <b>1,564,320</b> |

**Expenditure Detail**

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description            | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance |
|---|-------------|--------------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|---------------|
| <b>Expenditures</b>                           |             |                                |                    |                    |                               |                  |                |               |
| 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)%      |
| <b>Expenditures Total</b>                     |             |                                | <b>1,215,019</b>   | <b>1,261,121</b>   | <b>1,382,550</b>              | <b>1,564,320</b> | <b>181,770</b> | <b>13.15%</b> |



**Expenditure Summary**

| Description                            | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft |
|--|--------------------|--------------------|-------------------------------|------------------|
| <b>Personnel Services</b>              |                    |                    |                               |                  |
| 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            |
| <b>Personnel Services Total</b>        | <b>1,560,723</b>   | <b>1,742,208</b>   | <b>1,808,220</b>              | <b>1,908,275</b> |
| <b>Other Benefits Total</b>            | <b>175,054</b>     | <b>170,339</b>     | <b>216,060</b>                | <b>216,060</b>   |
| <b>Contractual Services Total</b>      | <b>1,737,347</b>   | <b>1,453,222</b>   | <b>1,445,293</b>              | <b>1,541,220</b> |
| <b>Commodities Total</b>               | <b>263,448</b>     | <b>226,344</b>     | <b>252,120</b>                | <b>406,400</b>   |
| <b>Capital Outlay Total</b>            | <b>3,579</b>       | <b>919</b>         | <b>550</b>                    | <b>15,150</b>    |
| <b>Interdepartmental Charges Total</b> | <b>459,129</b>     | <b>446,931</b>     | <b>487,777</b>                | <b>513,410</b>   |
| <b>Transfers to Other Funds Total</b>  | <b>26,460</b>      | <b>26,800</b>      | <b>26,700</b>                 | <b>36,640</b>    |
| <b>Total</b>                           | <b>4,225,740</b>   | <b>4,066,763</b>   | <b>4,236,720</b>              | <b>4,637,155</b> |

**Expenditure Detail**

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description         | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance |
|---|-------------|-----------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|---------------|
| <b>Expenditures</b>                           |             |                             |                    |                    |                               |                  |                |               |
| 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/<br>Function/<br>Department/<br>Division | Object Code | Account Description             | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>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<br>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 &<br>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/<br>Function/<br>Department/<br>Division | Object Code | Account Description          | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>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/<br>Function/<br>Department/<br>Division | Object Code | Account Description         | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance |
|---|-------------|-----------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|---------------|
| 101-08-080-084                                | 530075      | Concession Supplies         | —                  | —                  | —                             | 45,000           | 45,000         | —%            |
| 101-08-080-084                                | 531040      | Stormwater Service Charge   | —                  | —                  | —                             | 70,000           | 70,000         | —%            |
| 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/<br>Function/<br>Department/<br>Division | Object Code | Account Description         | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>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/<br>Function/<br>Department/<br>Division | Object Code | Account Description             | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>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<br>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 &<br>Machinery  | 3,579              | 760                | —                             | 1,800            | 1,800          | —%            |
| <b>Expenditures Total</b>                     |             |                                 | <b>4,225,740</b>   | <b>4,066,763</b>   | <b>4,236,720</b>              | <b>4,637,155</b> | <b>400,435</b> | <b>9.45%</b>  |



# Enterprise Funds

**Revenue Detail**

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description      | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft  | \$<br>Variance   | %<br>Variance |
|---|-------------|--------------------------|--------------------|--------------------|-------------------------------|-------------------|------------------|---------------|
| <b>Revenues</b>                               |             |                          |                    |                    |                               |                   |                  |               |
| 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                    | 32,215,000        | 4,715,000        | 17.15%        |
| 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                     | 7,500,000         | 1,500,000        | 25.00%        |
| 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%         |
| <b>Revenues Total</b>                         |             |                          | <b>33,366,676</b>  | <b>33,774,162</b>  | <b>34,969,500</b>             | <b>39,934,500</b> | <b>4,965,000</b> | <b>14.20%</b> |

**Expenditure Summary**

| Description               | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft |
|---------------------------|--------------------|--------------------|-------------------------------|------------------|
| <b>Personnel Services</b> |                    |                    |                               |                  |
| 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<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft  |
|--|--------------------|--------------------|-------------------------------|-------------------|
| Overtime - Civilian                    | 598,525            | 755,156            | 205,945                       | 606,500           |
| <b>Personnel Services Total</b>        | <b>2,748,544</b>   | <b>3,031,444</b>   | <b>3,020,080</b>              | <b>3,539,370</b>  |
| <b>Other Benefits Total</b>            | <b>293,937</b>     | <b>285,930</b>     | <b>345,520</b>                | <b>357,245</b>    |
| <b>Contractual Services Total</b>      | <b>1,669,461</b>   | <b>2,097,096</b>   | <b>1,700,560</b>              | <b>1,606,390</b>  |
| <b>Commodities Total</b>               | <b>22,867,443</b>  | <b>27,501,866</b>  | <b>26,304,695</b>             | <b>28,813,700</b> |
| <b>Capital Outlay Total</b>            | <b>1,974,773</b>   | <b>2,314,841</b>   | <b>1,594,000</b>              | <b>271,500</b>    |
| <b>Debt Service Total</b>              | <b>666,004</b>     | <b>1,125,387</b>   | <b>1,752,970</b>              | <b>1,731,720</b>  |
| <b>Interdepartmental Charges Total</b> | <b>197,246</b>     | <b>206,835</b>     | <b>199,820</b>                | <b>216,565</b>    |
| <b>Transfers to Other Funds Total</b>  | <b>1,712,004</b>   | <b>2,325,004</b>   | <b>2,460,000</b>              | <b>1,900,000</b>  |
| <b>Total</b>                           | <b>32,129,412</b>  | <b>38,888,403</b>  | <b>37,377,645</b>             | <b>38,436,490</b> |

**Expenditure Detail**

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description             | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance |
|---|-------------|---------------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|---------------|
| <b>Expenditures</b>                           |             |                                 |                    |                    |                               |                  |                |               |
| 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<br>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/<br>Function/<br>Department/<br>Division | Object Code | Account Description              | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>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<br>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                    | 27,500,000       | 2,500,000      | 10.00%        |
| 501-20-250-252                                | 531010      | Electric Transmission            | 14,267             | 789,932            | 876,000                       | 876,000          | 0              | 0.00%         |
| 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 &<br>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 &<br>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/<br>Function/<br>Department/<br>Division | Object Code | Account Description              | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft  | \$<br>Variance   | %<br>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<br>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<br>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%         |
| <b>Expenditures<br/>Total</b>                 |             |                                  | <b>32,129,412</b>  | <b>38,888,403</b>  | <b>37,377,645</b>             | <b>38,436,490</b> | <b>1,058,845</b> | <b>2.83%</b>  |



**Revenue Detail**

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description       | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft  | \$<br>Variance   | %<br>Variance |
|---|-------------|---------------------------|--------------------|--------------------|-------------------------------|-------------------|------------------|---------------|
| <b>Revenues</b>                               |             |                           |                    |                    |                               |                   |                  |               |
| 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%         |
| <b>Revenues Total</b>                         |             |                           | <b>8,190,916</b>   | <b>9,620,076</b>   | <b>10,313,000</b>             | <b>13,086,000</b> | <b>2,773,000</b> | <b>26.89%</b> |

**Expenditure Summary**

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

**Expenditure Detail**

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description             | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance |
|---|-------------|---------------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|---------------|
| <b>Expenditures</b>                           |             |                                 |                    |                    |                               |                  |                |               |
| 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<br>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/<br>Function/<br>Department/<br>Division | Object Code | Account Description             | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>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<br>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<br>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 &<br>Machinery  | 4,896              | 5,136              | 20,000                        | 20,000           | 0              | 0.00%         |

**Expenditure Detail**

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description              | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft  | \$<br>Variance   | %<br>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<br>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 &<br>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<br>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%          |
| <b>Expenditures<br/>Total</b>                 |             |                                  | <b>6,855,034</b>   | <b>6,695,561</b>   | <b>12,261,215</b>             | <b>11,882,705</b> | <b>(378,510)</b> | <b>(3.09)%</b> |



**Revenue Detail**

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description   | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance   | %<br>Variance  |
|---|-------------|-----------------------|--------------------|--------------------|-------------------------------|------------------|------------------|----------------|
| <b>Revenues</b>                               |             |                       |                    |                    |                               |                  |                  |                |
| 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%          |
| <b>Revenues Total</b>                         |             |                       | <b>3,795,655</b>   | <b>3,708,753</b>   | <b>4,251,000</b>              | <b>3,992,000</b> | <b>(259,000)</b> | <b>(6.09)%</b> |

**Expenditure Summary**

| Description                            | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft |
|--|--------------------|--------------------|-------------------------------|------------------|
| <b>Personnel Services</b>              |                    |                    |                               |                  |
| 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           |
| <b>Personnel Services Total</b>        | <b>1,076,561</b>   | <b>1,106,755</b>   | <b>1,172,970</b>              | <b>1,276,670</b> |
| <b>Other Benefits Total</b>            | <b>183,216</b>     | <b>192,388</b>     | <b>224,095</b>                | <b>224,095</b>   |
| <b>Contractual Services Total</b>      | <b>934,714</b>     | <b>1,017,645</b>   | <b>1,019,940</b>              | <b>1,080,360</b> |
| <b>Commodities Total</b>               | <b>239,778</b>     | <b>187,723</b>     | <b>262,555</b>                | <b>265,755</b>   |
| <b>Capital Outlay Total</b>            | <b>362,184</b>     | <b>381,184</b>     | <b>863,000</b>                | <b>978,000</b>   |
| <b>Debt Service Total</b>              | <b>1,021</b>       | <b>—</b>           | <b>247,340</b>                | <b>247,340</b>   |
| <b>Interdepartmental Charges Total</b> | <b>464,814</b>     | <b>462,590</b>     | <b>473,600</b>                | <b>567,690</b>   |
| <b>Transfers to Other Funds Total</b>  | <b>200,004</b>     | <b>200,004</b>     | <b>200,000</b>                | <b>—</b>         |
| <b>Total</b>                           | <b>3,462,292</b>   | <b>3,548,290</b>   | <b>4,463,500</b>              | <b>4,639,910</b> |

**Expenditure Detail**

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description             | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance |
|---|-------------|---------------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|---------------|
| <b>Expenditures</b>                           |             |                                 |                    |                    |                               |                  |                |               |
| 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<br>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/<br>Function/<br>Department/<br>Division | Object Code | Account Description         | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>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/<br>Function/<br>Department/<br>Division | Object Code | Account Description             | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>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<br>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%         |
| <b>Expenditures<br/>Total</b>                 |             |                                 | <b>3,462,292</b>   | <b>3,548,290</b>   | <b>4,463,500</b>              | <b>4,639,910</b> | <b>176,410</b> | <b>3.95%</b>  |



# Internal Service Funds

**Revenue Detail**

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description      | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance |
|---|-------------|--------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|---------------|
| <b>Revenues</b>                               |             |                          |                    |                    |                               |                  |                |               |
| 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%         |
| <b>Revenues Total</b>                         |             |                          | <b>1,749,079</b>   | <b>1,608,968</b>   | <b>1,750,000</b>              | <b>1,765,000</b> | <b>15,000</b>  | <b>0.86%</b>  |

**Expenditure Summary**

| Description                            | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft |
|--|--------------------|--------------------|-------------------------------|------------------|
| <b>Personnel Services</b>              |                    |                    |                               |                  |
| 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           |
| <b>Personnel Services Total</b>        | <b>51,498</b>      | <b>99,061</b>      | <b>99,120</b>                 | <b>102,080</b>   |
| <b>Other Benefits Total</b>            | <b>746,075</b>     | <b>524,403</b>     | <b>723,270</b>                | <b>723,270</b>   |
| <b>Contractual Services Total</b>      | <b>474,137</b>     | <b>774,364</b>     | <b>644,210</b>                | <b>661,500</b>   |
| <b>Commodities Total</b>               | <b>428</b>         | <b>540</b>         | <b>3,600</b>                  | <b>3,600</b>     |
| <b>Capital Outlay Total</b>            | <b>210</b>         | <b>32,799</b>      | <b>500</b>                    | <b>500</b>       |
| <b>Interdepartmental Charges Total</b> | <b>11,328</b>      | <b>11,374</b>      | <b>12,500</b>                 | <b>13,065</b>    |
| <b>Transfers to Other Funds Total</b>  | <b>—</b>           | <b>—</b>           | <b>203,610</b>                | <b>—</b>         |
| <b>Total</b>                           | <b>1,283,675</b>   | <b>1,442,541</b>   | <b>1,686,810</b>              | <b>1,504,015</b> |

**Expenditure Detail**

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description         | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance   | %<br>Variance   |
|---|-------------|-----------------------------|--------------------|--------------------|-------------------------------|------------------|------------------|-----------------|
| <b>Expenditures</b>                           |             |                             |                    |                    |                               |                  |                  |                 |
| 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%           |
| <b>Expenditures Total</b>                     |             |                             | <b>1,283,675</b>   | <b>1,442,541</b>   | <b>1,686,810</b>              | <b>1,504,015</b> | <b>(182,795)</b> | <b>(10.84)%</b> |

**Revenue Detail**

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description      | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance |
|---|-------------|--------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|---------------|
| <b>Revenues</b>                               |             |                          |                    |                    |                               |                  |                |               |
| 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%         |
| <b>Revenues Total</b>                         |             |                          | <b>1,376,488</b>   | <b>1,328,781</b>   | <b>1,507,000</b>              | <b>1,625,100</b> | <b>118,100</b> | <b>7.84%</b>  |

**Expenditure Summary**

| Description                            | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft |
|--|--------------------|--------------------|-------------------------------|------------------|
| <b>Personnel Services</b>              |                    |                    |                               |                  |
| 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            |
| <b>Personnel Services Total</b>        | <b>583,896</b>     | <b>608,652</b>     | <b>660,720</b>                | <b>662,840</b>   |
| <b>Other Benefits Total</b>            | <b>98,969</b>      | <b>100,256</b>     | <b>109,975</b>                | <b>109,975</b>   |
| <b>Contractual Services Total</b>      | <b>94,662</b>      | <b>91,473</b>      | <b>106,990</b>                | <b>109,785</b>   |
| <b>Commodities Total</b>               | <b>462,218</b>     | <b>488,823</b>     | <b>495,725</b>                | <b>554,720</b>   |
| <b>Capital Outlay Total</b>            | <b>35,219</b>      | <b>28,601</b>      | <b>25,500</b>                 | <b>76,750</b>    |
| <b>Interdepartmental Charges Total</b> | <b>15,797</b>      | <b>11,612</b>      | <b>16,400</b>                 | <b>18,860</b>    |
| <b>Transfers to Other Funds Total</b>  | <b>—</b>           | <b>—</b>           | <b>91,690</b>                 | <b>—</b>         |
| <b>Total</b>                           | <b>1,290,761</b>   | <b>1,329,417</b>   | <b>1,507,000</b>              | <b>1,532,930</b> |

**Expenditure Detail**

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description             | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance |
|---|-------------|---------------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|---------------|
| <b>Expenditures</b>                           |             |                                 |                    |                    |                               |                  |                |               |
| 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<br>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/<br>Function/<br>Department/<br>Division | Object Code | Account Description            | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>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 &<br>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%         |
| <b>Expenditures<br/>Total</b>                 |             |                                | <b>1,290,761</b>   | <b>1,329,417</b>   | <b>1,507,000</b>              | <b>1,532,930</b> | <b>25,930</b>  | <b>1.72%</b>  |

# Medical Self-Insurance

## Revenues

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description     | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance   | %<br>Variance  |
|---|-------------|-------------------------|--------------------|--------------------|-------------------------------|------------------|------------------|----------------|
| <b>Revenues</b>                               |             |                         |                    |                    |                               |                  |                  |                |
| 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)%        |
| <b>Revenues Total</b>                         |             |                         | <b>4,204,125</b>   | <b>4,407,655</b>   | <b>4,551,500</b>              | <b>4,395,000</b> | <b>(156,500)</b> | <b>(3.44)%</b> |

## Expenditures

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description         | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance |
|---|-------------|-----------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|---------------|
| <b>Expenditures</b>                           |             |                             |                    |                    |                               |                  |                |               |
| 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%        |
| <b>Expenditures Total</b>                     |             |                             | <b>3,755,268</b>   | <b>3,891,247</b>   | <b>4,136,800</b>              | <b>4,138,160</b> | <b>1,360</b>   | <b>0.03%</b>  |

# Special Revenue Funds

## Police & Fire Property Tax Pension Fund

### Revenues

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description         | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance   | %<br>Variance  |
|---|-------------|-----------------------------|--------------------|--------------------|-------------------------------|------------------|------------------|----------------|
| <b>Revenues</b>                               |             |                             |                    |                    |                               |                  |                  |                |
| 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)%       |
| <b>Revenues Total</b>                         |             |                             | <b>1,688,387</b>   | <b>1,759,323</b>   | <b>1,940,350</b>              | <b>1,823,360</b> | <b>(116,990)</b> | <b>(6.03)%</b> |

### Expenditures

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance   | %<br>Variance  |
|---|-------------|---------------------|--------------------|--------------------|-------------------------------|------------------|------------------|----------------|
| <b>Expenditures</b>                           |             |                     |                    |                    |                               |                  |                  |                |
| 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)%        |
| <b>Expenditures Total</b>                     |             |                     | <b>1,625,294</b>   | <b>1,668,704</b>   | <b>1,940,350</b>              | <b>1,823,360</b> | <b>(116,990)</b> | <b>(6.03)%</b> |

## Equitable Sharing

### Revenues

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description        | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance |
|---|-------------|----------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|---------------|
| <b>Revenues</b>                               |             |                            |                    |                    |                               |                  |                |               |
| 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%         |
| <b>Revenues<br/>Total</b>                     |             |                            | <b>133,485</b>     | <b>73,632</b>      | <b>—</b>                      | <b>—</b>         | <b>0</b>       | <b>0.00%</b>  |

### Expenditures

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description         | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance  | %<br>Variance    |
|---|-------------|-----------------------------|--------------------|--------------------|-------------------------------|------------------|-----------------|------------------|
| <b>Expenditures</b>                           |             |                             |                    |                    |                               |                  |                 |                  |
| 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              | —                             | —                | —               | —%               |
| <b>Expenditures<br/>Total</b>                 |             |                             | <b>559,573</b>     | <b>13,602</b>      | <b>87,420</b>                 | <b>—</b>         | <b>(87,420)</b> | <b>(100.00)%</b> |

# Sewer Lateral

## Revenues

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance |
|---|-------------|---------------------|--------------------|--------------------|-------------------------------|------------------|----------------|---------------|
| <b>Revenues</b>                               |             |                     |                    |                    |                               |                  |                |               |
| 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%       |
| <b>Revenues Total</b>                         |             |                     | <b>293,777</b>     | <b>301,648</b>     | <b>276,000</b>                | <b>280,000</b>   | <b>4,000</b>   | <b>1.45%</b>  |

## Expenditures

| Fund/<br>Function/<br>Department/<br>Division | Object Code | Account Description         | FY 2024<br>Actuals | FY 2025<br>Actuals | FY 2026<br>Adjusted<br>Budget | FY 2027<br>Draft | \$<br>Variance | %<br>Variance  |
|---|-------------|-----------------------------|--------------------|--------------------|-------------------------------|------------------|----------------|----------------|
| <b>Expenditures</b>                           |             |                             |                    |                    |                               |                  |                |                |
| 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)%        |
| <b>Expenditures Total</b>                     |             |                             | <b>343,340</b>     | <b>208,874</b>     | <b>345,935</b>                | <b>336,385</b>   | <b>(9,550)</b> | <b>(2.76)%</b> |

# **Section IV - Five Year Capital Improvement Plan**

# Capital - General Government

## General Government Summary

|   | Year 1<br>2026/27    | Year 2<br>2027/28   | Year 3<br>2028/29   | Year 4<br>2029/30   | Year 5<br>2030/31   |
|---|----------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues:</b>  |                      |                     |                     |                     |                     |
| 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 - <b>TAP-5502(613)</b> (30% Inflationary Adjust.) | 300,000              | -                   | -                   | -                   | -                   |
| Infrastructure Grants (Grants are 80/20 except as noted below)          |                      |                     |                     |                     |                     |
| Kirkwood Rd. Improvements Ph. 1 - <b>STP-5502(611)</b>                  |                      |                     |                     |                     |                     |
| Construction/Material Testing   | 1,286,350            | -                   | -                   | -                   | -                   |
| Kirkwood Rd. Improvements Ph. 1 - OMCI Funds (100%)                     | 321,370              | -                   | -                   | -                   | -                   |
| Clay Ave. Improvements - <b>STP-5502(614)</b>                           |                      |                     |                     |                     |                     |
| Construction/Material Testing   | 781,800              | 545,530             | -                   | -                   | -                   |
| Kirkwood Rd. Improvements Ph. 2 - <b>STP-5502(615)</b>                  |                      |                     |                     |                     |                     |
| Construction/Material Testing   | 1,500,000            | 79,000              | -                   | -                   | -                   |
| Grants Trail Phase Phase 1 - <b>TAP-5502(616)</b>                       |                      |                     |                     |                     |                     |
| Right of Way  | 50,000               | -                   | -                   | -                   | -                   |
| Construction/Material Testing   | 1,212,295            | 1,307,915           | -                   | -                   | -                   |
| Grants Trail Phase 2 - <b>CRP - 5502(617)</b>                           |                      |                     |                     |                     |                     |
| 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              | -                   | -                   | -                   | -                   |
| Argonne TAP Funds   |                      |                     |                     |                     |                     |
| Engineering Design  | -                    | -                   | 260,000             | -                   | -                   |
| Right of Way  | -                    | -                   | -                   | 48,000              | -                   |
| Construction  | -                    | -                   | -                   | -                   | 1,490,400           |
| 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             |
| <b>Total Revenues and Other Financing Sources</b>                       | <b>\$14,017,165</b>  | <b>\$9,887,845</b>  | <b>\$8,208,900</b>  | <b>\$6,842,900</b>  | <b>\$8,454,925</b>  |
| <b>Expenditures:</b>  |                      |                     |                     |                     |                     |
| <b>Capital:</b>   |                      |                     |                     |                     |                     |
| 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             |
| <b>Debt Service:</b>  |                      |                     |                     |                     |                     |
| 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              |
| <b>Total Expenditures</b>   | <b>\$ 17,010,905</b> | <b>\$ 9,374,355</b> | <b>\$ 9,091,130</b> | <b>\$ 6,589,480</b> | <b>\$ 6,740,900</b> |
| Revenues and other financing sources over (under) expenditures          | (\$ 2,993,740)       | \$ 513,490          | (\$ 882,230)        | \$ 253,420          | \$ 1,714,025        |

# Train Station

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

**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<br>2026-27 | Year 2<br>2027-28 | Year 3<br>2028-29 | Year 4<br>2029-30 | Year 5<br>2030-31 |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Communications Audit | —                 | —                 | 45,000            | —                 | —                 |
| <b>Annual Total</b>  | —                 | —                 | <b>45,000</b>     | —                 | —                 |

### 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<br>2026-27 | Year 2<br>2027-28 | Year 3<br>2028-29 | Year 4<br>2029-30 | Year 5<br>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           | —                 | —                 |
| <b>Annual Total</b>                           | <b>50,000</b>     | <b>155,000</b>    | <b>340,000</b>    | <b>40,000</b>     | <b>15,000</b>     |

### 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<br>2026-27 | Year 2<br>2027-28 | Year 3<br>2028-29 | Year 4<br>2029-30 | Year 5<br>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            |
| <b>Annual Total</b>                            | <b>225,300</b>    | <b>288,200</b>    | <b>377,600</b>    | <b>432,400</b>    | <b>323,700</b>    |

### 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<br>2026-27 | Year 2<br>2027-28 | Year 3<br>2028-29 | Year 4<br>2029-30 | Year 5<br>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            |
| <b>Acquisition Subtotal</b>              | <b>107,850</b>    | <b>553,000</b>    | <b>1,724,200</b>  | <b>1,115,000</b>  | <b>160,000</b>    |
| <b>Debt Service Payments</b>             |                   |                   |                   |                   |                   |
| 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            |
| <b>Debt Service Subtotal</b>             | <b>574,085</b>    | <b>577,710</b>    | <b>580,330</b>    | <b>577,080</b>    | <b>238,000</b>    |
| <b>Annual Total</b>                      | <b>681,935</b>    | <b>1,130,710</b>  | <b>2,304,530</b>  | <b>1,692,080</b>  | <b>398,000</b>    |

### 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<br>2026-27 | Year 2<br>2027-28 | Year 3<br>2028-29 | Year 4<br>2029-30 | Year 5<br>2030-31 |
|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Vehicle             | —                 | 42,000            | —                 | —                 | —                 |
| Vehicle             | —                 | —                 | 65,000            | —                 | —                 |
| Trailer             | —                 | —                 | 40,000            | —                 | —                 |
| <b>Annual Total</b> | —                 | <b>42,000</b>     | <b>105,000</b>    | —                 | —                 |

### 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<br>2026-27 | Year 2<br>2027-28 | Year 3<br>2028-29 | Year 4<br>2029-30 | Year 5<br>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                           | —                 | —                 | 325,000           | —                 | —                 |
| Right-of-Way                                 | —                 | —                 | —                 | 60,000            | —                 |
| Construction/Material Testing                | —                 | —                 | —                 | —                 | 2,222,400         |
| <b>Annual Total</b>                          | <b>14,003,260</b> | <b>6,803,445</b>  | <b>5,195,000</b>  | <b>3,730,000</b>  | <b>5,892,400</b>  |

### 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<br>2026-27 | Year 2<br>2027-28 | Year 3<br>2028-29 | Year 4<br>2029-30 | Year 5<br>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           | —                 | —                 | —                 | —                 |
| <b>Annual Total</b> | <b>722,410</b>    | <b>690,000</b>    | <b>445,000</b>    | <b>250,000</b>    | <b>200,000</b>    |

### 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<br>2026-27 | Year 2<br>2027-28 | Year 3<br>2028-29 | Year 4<br>2029-30 | Year 5<br>2030-31 |
|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Compact SUV         | —                 | —                 | 42,000            | —                 | —                 |
| <b>Annual Total</b> | —                 | —                 | <b>42,000</b>     | —                 | —                 |

### 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<br>2026-27 | Year 2<br>2027-28 | Year 3<br>2028-29 | Year 4<br>2029-30 | Year 5<br>2030-31 |
|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Vehicle             | —                 | —                 | —                 | 45,000            | —                 |
| <b>Annual Total</b> | —                 | —                 | —                 | <b>45,000</b>     | —                 |

### 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<br>2026-27 | Year 2<br>2027-28 | Year 3<br>2028-29 | Year 4<br>2029-30 | Year 5<br>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            |
| <b>Annual Total</b>                             | <b>258,000</b>    | <b>265,000</b>    | <b>302,000</b>    | <b>412,000</b>    | <b>355,000</b>    |

### 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<br>2026-27 | Year 2<br>2027-28 | Year 3<br>2028-29 | Year 4<br>2029-30 | Year 5<br>2030-31 |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Vehicles                     | —                 | —                 | —                 | 310,000           | —                 |
| Distribution Line Services   | 250,000           | 250,000           | 250,000           | 250,000           | 250,000           |
| <b>Acquisition Subtotal</b>  | <b>250,000</b>    | <b>250,000</b>    | <b>250,000</b>    | <b>560,000</b>    | <b>250,000</b>    |
| <b>Debt Service Payments</b> |                   |                   |                   |                   |                   |
| 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           |
| <b>Debt Service Subtotal</b> | <b>1,731,800</b>  | <b>1,722,555</b>  | <b>1,714,290</b>  | <b>1,696,215</b>  | <b>1,684,310</b>  |
| <b>Annual Total</b>          | <b>1,981,800</b>  | <b>1,972,555</b>  | <b>1,964,290</b>  | <b>2,256,215</b>  | <b>1,934,310</b>  |

## 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<br>2026-27 | Year 2<br>2027-28 | Year 3<br>2028-29 | Year 4<br>2029-30 | Year 5<br>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            | —                 |
| <b>Acquisition Subtotal</b>         |        | <b>4,578,600</b>  | <b>3,978,600</b>  | <b>3,773,600</b>  | <b>3,888,600</b>  | <b>3,938,600</b>  |
| <b>Debt Service Payments</b>        |        |                   |                   |                   |                   |                   |
| 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             |
| <b>Debt Service Subtotal</b>        |        | <b>1,463,390</b>  | <b>1,464,920</b>  | <b>1,460,350</b>  | <b>1,143,665</b>  | <b>434,830</b>    |
| <b>Annual Total</b>                 |        | <b>6,041,990</b>  | <b>5,443,520</b>  | <b>5,233,950</b>  | <b>5,032,265</b>  | <b>4,373,430</b>  |

### 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<br>2026-27 | Year 2<br>2027-28 | Year 3<br>2028-29 | Year 4<br>2029-30 | Year 5<br>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           | —                 | —                 | —                 | —                 |
| <b>Annual Total</b>                    | <b>975,000</b>    | <b>640,000</b>    | <b>380,000</b>    | <b>1,010,000</b>  | <b>330,000</b>    |

## 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<br>2026-27 | Year 2<br>2027-28 | Year 3<br>2028-29 | Year 4<br>2029-30 | Year 5<br>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            | —                 |
| <b>Annual Total</b>                | <b>65,000</b>     | <b>100,000</b>    | <b>100,000</b>    | <b>85,000</b>     | <b>—</b>          |

### 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<br>2026/27     | Year 2<br>2027/28   | Year 3<br>2028/29   | Year 4<br>2029/30   | Year 5<br>2030/31   |
|---|-----------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues:</b>  |                       |                     |                     |                     |                     |
| 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              |
| <b>Total Operational Revenues</b>                                     | <b>\$ 3,325,000</b>   | <b>\$ 3,217,620</b> | <b>\$ 3,225,640</b> | <b>\$ 3,233,680</b> | <b>\$ 3,241,740</b> |
| <b>Other financing sources</b>  |                       |                     |                     |                     |                     |
| 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             |
| <b>Total other financing sources</b>                                  | <b>1,056,660</b>      | <b>469,160</b>      | <b>456,660</b>      | <b>444,160</b>      | <b>336,250</b>      |
| <b>Total Revenues and Other Financing</b>                             | <b>\$ 4,381,660</b>   | <b>\$ 3,686,780</b> | <b>\$ 3,682,300</b> | <b>\$ 3,677,840</b> | <b>\$ 3,577,990</b> |
| <b>Expenditures:</b>  |                       |                     |                     |                     |                     |
| 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           |
| <b>Total Expenditures</b>   | <b>\$ 8,797,070</b>   | <b>\$ 4,115,670</b> | <b>\$ 3,676,340</b> | <b>\$ 3,845,900</b> | <b>\$ 3,465,350</b> |
| <b>Revenues and Other Financing Sources Over (Under) Expenditures</b> | <b>(\$ 4,415,410)</b> | <b>(\$ 428,890)</b> | <b>\$ 5,960</b>     | <b>(\$ 168,060)</b> | <b>\$ 112,640</b>   |

## Parks/Recreation

| Acquisition                                     | Year 1<br>2026-27 | Year 2<br>2027-28 | Year 3<br>2028-29 | Year 4<br>2029-30 | Year 5<br>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           | —                 |
| <b>Annual Acquisition Subtotal</b>              | <b>5,221,500</b>  | <b>832,000</b>    | <b>407,000</b>    | <b>584,000</b>    | <b>199,000</b>    |
| <b>Debt Service Payments</b>                    |                   |                   |                   |                   |                   |
| 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             |
| <b>Annual Debt Service Subtotal</b>             | <b>2,113,320</b>  | <b>2,096,420</b>  | <b>2,082,090</b>  | <b>2,074,650</b>  | <b>2,054,100</b>  |
| 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            |
| <b>Annual Transfers/Prof. Services Subtotal</b> | <b>1,462,250</b>  | <b>1,187,250</b>  | <b>1,187,250</b>  | <b>1,187,250</b>  | <b>1,212,250</b>  |
| <b>Annual Total</b>                             | <b>8,797,070</b>  | <b>4,115,670</b>  | <b>3,676,340</b>  | <b>3,845,900</b>  | <b>3,465,350</b>  |

### 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.