



Milford City Hall Council Chambers 201 South Walnut Street Milford DE 19963

CITY COUNCIL AGENDA Tuesday, May 28, 2024

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Immediately Following Council Meeting

15-Minute Public Comment Period*

All interested parties are invited to speak on any topic during the public comment portion of the City Council Meeting. Virtual attendees must register prior to start time of the meeting by calling 302-422-1111 Extension 1142 or 1303, or by sending an email to cityclerk@milford-de.gov and providing your name, address, phone number, and item name and/or description you wish to comment on. Persons in attendance wishing to speak must sign up prior to the start of the Council Meeting.

COUNCIL BUDGET WORKSHOP

Review and Discussion of Proposed City of Milford FY25 Budget:

Revenues
Finance Department
Customer Service
Real Estate Transfer Tax
City Administration ¹
City Clerk ¹
City Council ¹
Parks & Recreation ¹
Informational Technology ¹
Planning & Code ¹
Reserves

Adjourn

All items on the Council Agenda are subject to a potential vote.

**SUPPORTING DOCUMENTS MUST BE SUBMITTED TO THE CITY CLERK IN ELECTRONIC FORMAT
NO LATER THAN ONE WEEK PRIOR TO MEETING; NO PAPER DOCUMENTS WILL BE ACCEPTED
OR DISTRIBUTED AFTER PACKET HAS BEEN POSTED ON THE CITY OF MILFORD WEBSITE.**

**Time Limit is three minutes per speaker, not to exceed a total of fifteen minutes for all speakers prior to start of meeting/workshop.*

© Designated Items only; Public Comment, up to three minutes per person will be accepted.

050124 051324

052424 Items Added Due to Cancellation of 053024 Budget Hearing



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To: Mayor and Council
From: Mark Whitfield, City Manager
Subject: 2025 City of Milford Operating Budget
Date: May 24, 2024

[UPDATED MAY 24, 2024 -LCV]

We are pleased to present you with the recommended 2025 Operating Budget for the City of Milford that covers the general fund and the various enterprise funds for July 1, 2024 through June 30, 2025 totaling \$60,592,347, excluding capital expenditures. The Fiscal Year 2025 budget was prepared in conjunction with department and division heads from all departments. A special thanks to Accountant Sandra Peck for compiling all the information and Finance Director Lou Vitola for finalizing the budget.

The budget provides the citizens of Milford with information regarding the operations of the City government and details on how public funds will be utilized throughout the community. The budget also serves as a roadmap for the City Council and City Manager to achieve the City's priorities for both now and in the future. As staff prepared this year's budget, priorities and requests were aligned with the 2023-2028 Strategic Plan.

The annual budget is used as a managerial tool by the City Manager, Police Chief, City Clerk and the City's department heads/division supervisors. The annual spending plan serves as a monitoring tool of revenues and expenses for the various departments and divisions and is also a means of ensuring public resources are used in the most effective and efficient manner.

Background and Summary

As we prepare to start the new fiscal year, changes are in large part driven by requirements of the organization related to growth, associated demands on staff and operations, inflation, and recruiting challenges experienced over the past three years. As agreed upon by Council with the adoption of the FY2022 budget, a \$0.01 real estate assessment tax increase is included in this year's budget. In conjunction with the increase, use of Realty Transfer Tax (RTT) for operating expenses will be reduced to \$100,000 for 2025, which is down \$100,000 each year for the last four years from \$500,000 in FY2021. This will help achieve the goal of using RTT exclusively for capital improvement project funding by FY2026 and thereafter. Additionally, as per the voter referendum, the second \$8 million in USDA funded bonds will close this year, requiring the City to phase in the second half of the property tax increase required to support the debt service associated with the new police facility. The second half of the debt service equates to approximately \$0.034, bringing the FY2025 property tax rate to \$0.59 per \$100 of assessed value. The overall tax increase of \$0.044 results in an increase of 8.1% in the property tax rate for 2025.

Based on staff's projections, the FY2025 general fund deficit exceeded \$2.3 million *after* accounting for the tax increase to offset the PD Facility debt service but *before* capital spending. The \$2.3 million was offset with position deferrals throughout FY2025 (about \$125,000), FY2025 utility transfers (\$722,000), FY2024 electric transfer rollforward (\$500,000), FY2024 RTT surplus

rollforward (\$400,000), application of FY2025 investment earnings on RTT and general enhancement funds (\$300,000), application of economic development reserves (\$212,000), and rolling forward staff's estimated \$56,000 of underspent FY2024 general fund operating budget.

Staff and Council made significant changes in FY2022 to help strengthen the City's financial position. An Equipment Replacement Reserve (ERR) was established with ongoing funding through an annual depreciation schedule. Capital expenditures were consolidated into a single budget with identified funding sources. A Reserve Fund policy was established to ensure adequate operating cash and reserves were maintained in each utility and the general fund. Council's approval of the annual \$0.01 real estate tax increase with offsetting realty transfer tax reduction represented a meaningful step toward structural balance in the City's operating budget, which is a specific goal in the strategic plan. Annual contributions of \$300,000 from the water and sewer funds were established in FY2022 and FY2024, respectively, which further supported structural balance. In FY2025, staff recommends each fund contribute \$315,000 to help address the widening general fund budget gap. In FY2024, Council approved Staff's recommendation to adjust the electric fund transfer from a flat \$2.5 million per year to a maximum transfer amount of 12.5% of gross electric revenue. For FY2025, a transfer of 12.5% is recommended to help balance the general fund. In addition, staff recommend the FY2024 transfer of 11.3% of gross electric revenue be retroactively increased to the same 12.5% threshold and carried forward to FY2025. Last year's increase in the electric fund transfer – even if adjusted retroactively to support FY2025 – leaves the City's relative position among peers unchanged with respect to general fund transfers as a percentage of revenue and average residential rates.

The American Rescue Plan Act of 2021 (ARPA) was used primarily to defray existing capital project commitments, thereby preserving millions in utility reserves. At the same time, ARPA funds indirectly made new projects possible, such as the Milford Corporate Center, or directly assisted in funding specialized programs and projects, such as the assigned police vehicle program. The ARPA funding represented the City's largest known single grant award to date, but staff continued to solicit millions in grant funding for dozens of projects in various stages of approval throughout the City's Capital Improvement Plan (CIP). A \$0.5 million grant from Sussex County was secured to augment the cost of assigned police vehicles. Delaware Bond Bill funding in excess of \$2.0 million was leveraged for parks & recreation, streets, sidewalks and open space development, while \$6.1 million in infrastructure funding was secured for the benefit of Milford Corporate Center through FY2024. Grants through DNREC's ORPT Program provided \$0.3 million in recreational funding, while DelDOT committed nearly \$2.8 million for two bridge projects in the City and assumed responsibility for about \$0.7 million in projects listed in the CIP. Along with the \$1.0 million USDA sewer grants received in FY2022 and FY2023, the City's combined grant revenue and grant awards exceed \$19.7 million over the last four years.

Revenue Overview

The FY2025 revenue budget totals \$60.6 million, representing an increase of \$6.7 million, or 12.3% over the FY2024 budget, excluding application of reserve funding required for capital spending. Operating budgets (excluding capital) total \$59.8 million, constituting an increase of \$6.9 million or 14.1% over the prior fiscal year. The proposed budget represents the third consecutive year with ambitious capital investments, particularly in parks, streets, water and sewer. Current revenue in FY2025 exceeds that of FY2024 by \$5.7 million, driven primarily by organic growth and rate impacts in the utility funds (\$2.9 million), stronger investment returns (\$0.9 million citywide), organic assessment growth and tax rate increase in the general fund (\$0.6 million) and utility transfer increases (\$0.7 million). Excluding the application of reserves that will be required for capital funding, current revenue represents 96% of total revenue. In other words, the City's structural deficit is about 4% before considering capital needs, which is up from about 2.6% in FY2024 before capital. The growth in this imbalance must be evaluated in future budget cycles.

No portion of the property tax increase is unscheduled or emerging suddenly from the inflationary operating cost environment. Rather, the proposed movement in the property tax rate from \$0.546 to \$0.590 per \$100 of assessed value is rooted in City Council's push for a structurally balanced budget as outlined in the strategic plan along with the voter-approved referendum to construct the new police facility. In FY2025, the second half of the debt service will be phased in, requiring an increase of \$0.034 per \$100 of AV. For the average Milford home with an assessed value of \$147,600, the total increase is \$5.41 more per month, or just under \$65 annually.

Staff recommends continuing the annual contributions from the water and sewer funds to the general fund akin to the existing transfer from the electric fund. Often referred to as franchise fees or PILOTs (payment in lieu of taxes), the water and sewer transfers are recommended to increase to \$315,000 each to help curtail the growing structural imbalance. The electric is recommended to remain capped at 12.5% for FY2025 and going forward. For 2025, the transfers total \$4.57 million, with \$0.63 million between water and sewer and \$3.94 million from electric funds.

Electric, water and sewer enterprise revenues continue to post strong, stable results driven by a healthy combination of small, programmed rate adjustments and growth in the City's customer base. After completing an in-depth Cost of Services Study for electric, water, sewer, and solid waste in 2020, rate increases for water and sewer were recommended and approved through FY2026, solid waste through FY2025, and electric rates were approved through FY2023 & 2026.

For FY2025, water rates will increase 4.0% in accordance with the studies, while the City component of the sewer rates will increase 4.9%. Kent County plans to increase sewer treatment rates by 10% for the second year in a row, or about \$0.28 to \$3.12 per 1,000 gallons, for FY2025. The average household using 3,800 gallons of water a month will see a monthly increase of \$0.53 for water and \$2.08 for sewer (about \$1.06 of which is attributable to Kent County Sewer Treatment).

Early in 2023, an update to our electric rate study was completed, and in April, Council adopted updated electric rates for the next three years (FY2024, FY2025, & FY2026). Based on the adopted rates, the customer charge for electric service will increase \$0.25 in July 2025, and the kilowatt hour charge will increase by \$0.00126 per kwh. The average home using 975 kwh per month will see a monthly increase of \$1.48, or just under 1%, in their electric bill. To be clear, the City's wholesale electric provider, the Delaware Municipal Electric Corporation (DEMEC), has experienced a series of market-driven and regulatory events that have pushed up the wholesale cost of power by an average of 6.6% per year since FY21; increases that the City has been forced to pass through to all Milford residents and businesses via the power cost adjustment. Neither the City nor the power users welcome the rate increases, but the underlying causes are systemic, sparing none of the millions connected to the power grid across the Delmarva Peninsula. Accordingly, despite the increases, the City of Milford's electric rates remain among the lowest in the state and are backed by fundamental rate design and analysis. Further, the ability to keep pace with the volatile wholesale power market dampens the urgency of the City's need to increase property taxes to address the structural imbalance.

As part of the utility rate study done in 2020, solid waste rates were also established for five years based on historical data. The recent inflationary environment was not predicted as part of the rate study. Combined with a near \$0 fund balance in 2020 and again in 2024 following the most recent truck purchase, solid waste fees are not providing enough revenue to maintain the fund, even with the additional \$1.00 per month increase adopted effective July 1, 2023. Projected revenue again falls short of projected expenses in 2025. For this reason, staff initiated the solid

waste cost of service update with in FY2024 to yield a recommendation during FY2025 that is likely to result in a midyear increase in solid waste rates. In the meantime, solid waste rates are scheduled to increase by \$1.25 to \$32.75 per month effective July 1, 2024 for residential households, which remains below most benchmarked local services.

The City is making strides to achieve utility rates that provide full cost recovery in total, by cost classification (i.e. fixed vs variable costs), and by user classification (to avoid cross-subsidization of ratepayers). At the same time, staff recognize the challenge in meeting all full cost recovery and rate restructuring all at once. For that reason, we embraced a multiyear phase-in of utility rate adjustments to gradually arrive at responsible rates while reducing the impact to all Milford residents and business operators.

Budget Overview / Highlights

The individual fund changes, excluding capital and debt service, are as follows:

	FY2024-25 Budget	Change from FY2023-24	Pct Chg
General Fund	\$ 15,033,084	\$ 1,437,621	10.6%
Water Fund	2,675,852	175,436	7.0%
Sewer Fund	5,147,313	(18,068)	(0.3%)
Solid Waste Fund	1,859,923	146,382	8.5%
Electric Fund	<u>33,390,495</u>	<u>4,826,535</u>	<u>16.9%</u>
	\$ 58,106,667	\$ 6,567,906	12.7%

For the fourth year in a row, the general fund will benefit from accumulated prior-year surplus funding generated as a result of staffing challenges and strong internal spending control. However, with just \$56,000 estimated to carry into FY2025, the general fund required the scheduled property tax rate increase, more than \$1 million in retroactive and supplemental utility fund transfers, the use of various reserves and interest thereon, and the deferral of approved positions to overcome the deficit driven by operating expenses and debt service alone. It will take significant amounts of additional reserves and heavy grant funding to support general governmental capital needs. Further, this year's general fund budget continues to utilize a transfer from the RTT fund to support public safety (\$100,000), while Economic Development funding budgeted in FY2024 (\$105,860) will more than double in FY2025 to help defray contributions to Downtown Milford, Inc (DMI), the Milford Museum, Kent Economic Partnership, community festivals, advertising and other economic development expenses.

Personnel

In March 2024, we were informed by the State of a 27% increase in healthcare premiums for FY 2025 and they expect another double-digit increase in FY2026. Because of the increase, staff is investigating alternative healthcare coverage options for FY2026. In order to reduce the total financial impact to the City in FY2025, employee contributions toward healthcare costs will increase from 15% to 20%.

The recommended FY2025 budget includes an overall 4.5% increase in base pay for non-union employees (except Police Lieutenants) and ½ step merit increase (1.5%) in lieu of a full step 3% increase due to the overall budget pressures. An updated wage and compensation study is proposed for FY2025, and once complete, staff will recommend a new merit pay increase based on the results. It was important to maximize employees' pay on July 1 in order to offset the significant increase in their healthcare contributions, rather than having employees digest the cost

increase until their service anniversaries.

We will also continue to expand employee recognition initiatives, including the Safety Incentive program, wellness program and recognition of Special Performance of individuals or teams.

In accordance with the Police Teamsters Agreement for ranks Sergeant and below, these officers will receive a 14% increase on July 1, 2024 and a 1.5% increase on their anniversary date. Additionally, a market rate increase of 27% will also be given to non-union Police Lieutenants. Contract negotiations remain ongoing for Electric employees covered under the IBEW Agreement, which expires on June 30, 2024. The Teamsters Dispatcher contract expires on July 1, 2026; the current contract calls for dispatchers to receive an approximate 6.2% increase on July 1, 2024 and a 1.5% increase on their anniversary date.

In July 2024, the City had authorization for 138.3 full-time equivalent (FTE) employees. In January 2024, Council authorized five (5) additional FTEs for the Police Department – two (2) dispatchers and one (1) crime analyst for FY2024 and two (2) additional dispatchers for FY2025, funded in part through the elimination of one (1) FTE in the City Clerk's office and one (1) FTE Horticulturist position for Parks and Recreation. Again, due to the inflationary environment, contractual obligations and insurance cost pressure emerging in FY2025, staff recommends not filling the following positions in FY2025: Economic Development/Community Engagement Administrator (Administration), Arborist and Arborist Ground Helper (Electric), two Dispatchers (Police), and Operations Supervisor (Public Works). Accordingly, 136.3 total FTEs are budgeted in FY2025. New personnel requested in FY2025 include a part-time clerk for the City Clerk's Department and a part-time Electric Lead Line Technician for the Electric Department.

Capital Expenditures

A summary of ongoing and new capital projects along with scheduled vehicle and equipment replacement for FY2025 will be included with the CIP presentation. Given the application of reserves required to close the general fund operating budget gap, less critical capital initiatives may be deferred into the out years of the CIP to permit staff to focus on the completion of ongoing projects, grant-funded projects and high priority initiatives.

Budget Considerations

In moving forward in the next fiscal year, Council needs to be aware of the following ongoing budget issues that need to be addressed:

1. Healthcare cost increases have necessitated the investigation into other alternatives for health insurance. It is possible a change in healthcare providers could lead to a \$1,000,000 savings in FY2026. However, that decision must be made by February 28, 2025. The State of Delaware requires a 4-month notification to opt out of their coverage for FY2026. Additionally, if the City opts out of the State healthcare plan, it would not be able to rejoin for three years.
2. As per Council's request, the capital budget includes funds for sidewalk replacement, including a reimbursement to homeowners who previously paid for sidewalk replacement. Without any additional funding, this added annual expense will result in less capital funding available for other projects.
3. The budget is balanced using additional transfers from utility accounts. While the transfers are defensible, continuing to rely on utility accounts will result in increases in utility rates, making it financially less attractive to reside or maintain a business in the City. Council should consider setting limits on the transfer amounts.
4. No general fund money is used to fund the Customer Service Department.

- Approximately 13% of Customer Service expenses are attributed to tax collection services. Allocating these costs to the general fund has been delayed due to inadequate general fund revenue year after year.
5. Utilizing Real Estate Transfer Tax to fund the general police expenses is not sustainable. Staff recommends Council complete the course of increasing the real estate tax assessment by \$0.01 per year, while reducing the use of RTT by \$100,000 each year over five years, culminating with the elimination of RTT in the operating budget in FY2026.
 6. Interdepartmental transfers from water, sewer, electric and solid waste are rational and standardized to the best ability of City staff. However, the allocation process has not been reviewed or established by an independent professional consultant. An Allocation Study is being completed this year in order to justify the transfers. This most likely will put additional pressure on the general fund.
 7. The budget uses Real Estate Transfer Tax revenue and Municipal Street Aid for funding street improvements. The present level of income from those sources is not sufficient to fund the needed improvements in the future, given the other funding pressures being relieved by Real Estate Transfer Taxes.
 8. The full payment on the bonds for the Police Facility will be realized in FY2025, which equates to an additional \$0.034 per \$100 AV tax increase.
 9. Inflation is presently running at about 4.0% annually, which will have an impact on personnel costs as well as the cost of goods and services during the upcoming year.
 10. Solid waste continues to be a challenge in terms of equipment, manpower and costs. A rate study is presently being completed, and we anticipate a mid-year rate increase to cover the expected deficit in the solid waste fund. Council may want to revisit using contract services for the refuse, recycling, yard waste, and bulk waste collection.
 11. Both Kent and Sussex Counties plan to utilize the new tax assessments in FY2026. The City should do the same. Consideration should be given in FY2026 to look at low annual tax increases to sustain a growing operating budget.
 12. The development of a two-year budget starting with FY2026 (with FY2026 formally approved and FY2027 representing a plan year) as well as the development of long-term operating plans will assist City Council in long-range planning and decision-making.

Conclusion

The real estate tax increase, and increases in water, sewer, electric and trash rates will result in a monthly increase for the average resident of \$10.75/month or \$129/year. More than half of the \$129 is attributed to payments on the bond for the police building. Without the \$4.57 million transfer of utility funds to the general fund, real estate taxes would need to increase by nearly 80% – by about \$0.43 per \$100 of AV – just to operate through June 30, 2025. The City is fortunate for its diversity of operations and multiple income streams in order to keep real estate taxes at an attractive rate for businesses and residents, while providing competitive rates for utilities and services.

The current fiscal condition of the City is stable, and the proposed budget is balanced. The water and electric reserve funds are healthy and building permit revenues are growing. The proposed tax increase will enable the City to make bond payments on the police station and reduce reliance on RTT to fund operating costs of the Police Department, preserving RTT income for capital projects now and in the future.

In the past three years, the Council adopted policies for fund balances, vehicle and

equipment replacement reserves, and updated the investment policy, which have combined to put the City in a better financial position for the future. Staying the course on the proposed tax increase and the codified utility increases will go a long way – and are likely even more important – in maintaining the City’s financial stability.

Milford is a great place to live, work and play. Keeping Milford a great place means adequately funding public safety, infrastructure, parks, recreation opportunities, and reliable public services. Just as our forefathers and foremothers left us this great City, today, it is our opportunity to impact the future of the City for the better.



Annual Operating Budget Proposal
For the Fiscal Year Ending June 30, 2025 (FY2025)

Consolidated Summary (O&M Only)

General Funds

Enterprise Funds

Internal Svc Funds

CITY OF MILFORD
 FISCAL YEAR 2024-25
 CONSOLIDATED (O&M ONLY)

FY25 OPERATING BUDGET SUMMARY
 DRAFT v2 (UPDATED 5/24/2024)

FUND / DEPARTMENT	CURRENT REVENUE	APPLICATION OF RESERVES	TOTAL FUNDING	OPERATIONS & MAINTENANCE	DEBT SERVICE	AVAILABLE FOR CAPITAL	TOTAL EXPENDITURES
GENERAL FUND							
ADMINISTRATION	13,215,822	1,168,060	14,383,882	710,326	-	-	710,326
PLANNING	446,000	-	446,000	929,502	-	-	929,502
FINANCE	-	-	-	778,965	-	-	778,965
INFORMATION TECHNOLOGY	-	-	-	942,046	-	-	942,046
POLICE	550,250	100,000	650,250	8,034,830	640,048	-	8,674,878
STREETS	-	110,000	110,000	1,026,797	-	-	1,026,797
PARKS & RECREATION	83,000	-	83,000	1,484,430	-	-	1,484,430
CITY CLERKS	-	-	-	372,476	-	-	372,476
COUNCIL	-	-	-	753,712	-	-	753,712
TOTAL GENERAL FUND	\$ 14,295,072	\$ 1,378,060	\$ 15,673,132	\$ 15,033,084	\$ 640,048	\$ -	\$ 15,673,132
WATER	3,707,513	-	3,707,513	2,675,852	365,275	666,386	3,707,513
SEWER	5,640,969	-	5,640,969	5,147,313	416,977	76,679	5,640,969
SOLID WASTE	1,737,223	122,700	1,859,923	1,859,923	-	-	1,859,923
ELECTRIC	32,820,079	890,731	33,710,810	33,390,495	320,315	-	33,710,810
TOTAL BUDGET	\$ 58,200,856	\$ 2,391,491	\$ 60,592,347	\$ 58,106,667	\$ 1,742,616	\$ 743,065	\$ 60,592,348



Annual Operating Budget Proposal
For the Fiscal Year Ending June 30, 2025 (FY2025)

Operating Budget Summaries by Fund Groups & Account Type

General Funds

Enterprise Funds

Internal Svc Funds

FY2025 BUDGET PROPOSAL
GENERAL FUND

Divisions & Account Categories	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
Revenue						
Tax Receipts	(4,749,699)	(5,021,258)	(5,732,358)	(5,744,787)	(6,319,516)	10.0%
Utility Transfers	(2,800,000)	(2,800,000)	(3,856,130)	(3,856,130)	(4,572,000)	18.6%
Allocations	(1,136,159)	(1,246,907)	(1,371,976)	(1,371,976)	(1,506,923)	9.8%
Application of Reserves	(437,482)	(300,000)	(545,660)	(545,660)	(1,378,060)	152.5%
Police	(531,828)	(594,432)	(523,905)	(650,214)	(550,250)	-15.4%
Permits & Licenses	(475,978)	(663,593)	(607,000)	(509,397)	(446,000)	-12.4%
Leases & Franchise Fees	(424,267)	(427,967)	(430,069)	(416,240)	(441,814)	6.1%
Interest Income	(7,851)	(97,810)	(10,500)	(11,313)	(335,569)	2866.1%
Parks & Rec	(67,015)	(82,139)	(70,000)	(70,000)	(83,000)	18.6%
Miscellaneous	(595,715)	(328,213)	(35,400)	(818,239)	(40,000)	-95.1%
Revenue Total	(11,225,995)	(11,562,318)	(13,182,998)	(13,993,956)	(15,673,132)	12.0%
City Council						
O&M	444,979	541,268	587,811	553,769	636,592	15.0%
Transfers	-	-	50,240	50,240	48,200	-4.1%
Personnel	31,413	34,023	54,990	43,908	54,990	25.2%
City Council Total	476,392	575,291	693,041	647,918	739,782	14.2%
City Clerks						
O&M	-	-	88,171	65,709	86,846	32.2%
Personnel	-	-	335,411	283,051	285,630	0.9%
City Clerks Total	-	-	423,582	348,759	372,476	6.8%
Elections						
O&M	2,901	2,815	8,000	8,601	8,000	-7.0%
Personnel	2,727	720	5,500	3,264	5,930	81.7%
Elections Total	5,628	3,535	13,500	11,865	13,930	17.4%

FY2025 BUDGET PROPOSAL
GENERAL FUND

Divisions & Account Categories	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
City Admin						
O&M	191,587	254,615	163,596	129,310	188,916	46.1%
Personnel	720,217	769,639	602,820	614,348	521,410	-15.1%
City Admin Total	911,804	1,024,254	766,416	743,658	710,326	-4.5%
Finance						
O&M	43,851	48,017	65,180	42,695	58,355	36.7%
Personnel	427,471	484,421	643,110	654,462	720,610	10.1%
Finance Total	471,322	532,438	708,290	697,157	778,965	11.7%
IT						
O&M	216,367	325,826	571,985	367,977	405,926	10.3%
Personnel	318,971	332,855	482,065	495,960	536,120	8.1%
IT Total	535,337	658,682	1,054,050	863,937	942,046	9.0%
Parks & Rec						
O&M	524,709	511,766	785,260	639,117	725,410	13.5%
Personnel	572,656	625,047	760,320	753,718	759,020	0.7%
Parks & Rec Total	1,097,365	1,136,813	1,545,580	1,392,835	1,484,430	6.6%
Planning & Code						
O&M	225,749	227,453	283,642	139,253	167,132	20.0%
Personnel	506,628	569,033	674,800	683,397	762,370	11.6%
Planning & Code Total	732,377	796,486	958,442	822,650	929,502	13.0%
Police						
O&M	921,717	1,057,389	1,518,711	1,431,507	2,073,918	44.9%
Personnel	5,017,093	5,099,307	5,410,186	5,910,870	6,600,960	11.7%
Police Total	5,938,810	6,156,696	6,928,897	7,342,377	8,674,878	18.1%
Street Maintenance						
O&M	427,382	436,989	572,308	399,547	594,367	48.8%
Personnel	316,414	360,599	416,500	494,311	432,430	-12.5%
Street Maintenance Total	743,796	797,588	988,809	893,859	1,026,797	14.9%
Grand Total	\$ (313,164)	\$ 119,467	\$ 897,608	\$ (228,943)	(0)	-100.0%

FY2025 BUDGET PROPOSAL
UTILITY FUNDS

Funds & Account Categories	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
Electric Fund						
Revenue						
Utility Revenue	\$ (25,438,198)	\$ (27,687,097)	\$ (28,385,260)	\$ (33,054,491)	\$ (31,856,491)	-3.6%
Utility Fees	(42,411)	(75,028)	(59,400)	(72,773)	(62,940)	-13.5%
Investment Income	(25,025)	(390,471)	(437,933)	(503,623)	(892,648)	77.2%
Miscellaneous	(31,172)	(16,549)	(17,238)	(7,856)	(8,000)	1.8%
Application of Reserves	-	-	7,119	-	(890,731)	-100.0%
Revenue Total	(25,536,805)	(28,169,144)	(28,892,712)	(33,638,743)	(33,710,810)	0.2%
Expense						
Cost of Service	17,774,161	20,170,221	20,543,523	23,765,085	24,137,632	1.6%
O&M	2,375,428	2,927,642	3,217,349	3,104,087	3,379,183	8.9%
Personnel	1,210,393	1,540,690	1,753,070	1,728,471	1,931,680	11.8%
Transfers	2,500,000	2,500,000	3,250,000	3,750,000	3,942,000	5.1%
Debt Service	90,966	322,340	322,640	322,215	320,315	-0.6%
Expense Total	23,950,949	27,460,893	29,086,582	32,669,858	33,710,810	3.2%
Electric Fund Total	(1,585,856)	(708,251)	193,870	(968,885)	-	-100.0%
Sewer Fund						
Revenue						
Utility Revenue	(4,811,620)	(5,159,861)	(5,676,080)	(5,001,559)	(5,380,869)	7.6%
Utility Fees	(4,738)	(12,542)	(10,100)	(12,414)	(10,600)	-14.6%
Investment Income	(6,073)	(135,957)	(114,205)	(19,731)	(249,500)	1164.5%
Miscellaneous	(54,103)	(8,209)	(5,400)	(750)	-	-100.0%
Revenue Total	(4,876,535)	(5,316,569)	(5,805,785)	(5,034,454)	(5,640,969)	12.0%
Expense						
Cost of Service	2,459,554	2,470,260	3,012,005	2,596,297	2,863,851	10.3%
O&M	1,106,472	1,013,439	1,448,756	1,207,662	1,511,092	25.1%
Personnel	329,592	345,172	402,430	334,376	457,370	36.8%
Transfers	-	-	300,000	300,000	315,000	5.0%
Debt Service	103,960	412,850	408,878	408,878	416,977	2.0%
Expense Total	3,999,577	4,241,720	5,572,068	4,847,213	5,564,290	14.8%
Sewer Fund Total	(876,957)	(1,074,849)	(233,717)	(187,241)	(76,679)	-59.0%

FY2025 BUDGET PROPOSAL
UTILITY FUNDS

Funds & Account Categories	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
Water Fund						
Revenue						
Utility Revenue	(3,123,200)	(3,480,030)	(3,521,373)	(3,298,727)	(3,456,963)	4.8%
Utility Fees	(2,870)	(7,614)	(4,900)	(7,358)	(6,300)	-14.4%
Investment Income	(14,462)	(200,991)	(73,204)	(13,445)	(231,000)	1618.1%
Miscellaneous	(7,575)	(24,000)	(1,750)	(24,000)	(13,250)	-44.8%
Revenue Total	(3,148,107)	(3,712,635)	(3,601,227)	(3,343,531)	(3,707,513)	10.9%
Expense						
Cost of Service	319,915	345,521	357,330	382,007	392,730	2.8%
O&M	1,020,763	1,111,458	1,428,556	1,224,131	1,500,782	22.6%
Personnel	339,916	353,257	412,460	342,308	467,340	36.5%
Transfers	300,000	300,000	301,790	300,000	315,000	5.0%
Debt Service	106,934	365,274	365,275	357,820	365,275	2.1%
Expense Total	2,087,528	2,475,510	2,865,411	2,606,266	3,041,127	16.7%
Water Fund Total	(1,060,579)	(1,237,125)	(735,816)	(737,265)	(666,386)	-9.6%
Solid Waste Fund						
Revenue						
Utility Revenue	(1,465,703)	(1,552,248)	(1,699,244)	(1,685,605)	(1,716,223)	1.8%
Utility Fees	(2,808)	(4,454)	(4,000)	(4,255)	(3,600)	-15.4%
Investment Income	(869)	(11,139)	(6,250)	(21,636)	(17,400)	-19.6%
Application of Reserves	-	-	-	-	(122,700)	100.0%
Revenue Total	(1,469,380)	(1,567,841)	(1,709,494)	(1,711,497)	(1,859,923)	8.7%
Expense						
Cost of Service	331,790	349,935	369,012	371,114	396,505	6.8%
O&M	848,931	1,315,995	935,127	849,175	1,023,288	20.5%
Personnel	244,086	308,454	380,842	442,537	440,130	-0.5%
Expense Total	1,424,807	1,974,384	1,684,981	1,662,826	1,859,923	11.9%
Solid Waste Fund Total	(44,572)	406,543	(24,512)	(48,671)	-	-100.0%
Grand Total	\$ (3,567,965)	\$ (2,613,682)	\$ (800,175)	\$ (1,942,063)	(743,065)	-61.7%

**FY2025 BUDGET PROPOSAL
INTERNAL SERVICE FUND SUMMARY**

Funds & Expense Categories	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
City Hall (ISF)						
O&M	\$ 53,587	\$ 79,688	\$ 93,583	\$ 85,549	\$ 81,540	-4.7%
Personnel	-	2,476	1,756	1,820	1,900	4.4%
Customer Svc (ISF)						
O&M	275,933	318,844	412,310	345,509	419,810	21.5%
Personnel	582,200	672,794	802,080	829,392	920,960	11.0%
Garage (ISF)						
O&M	19,139	44,260	71,420	48,327	65,885	36.3%
Personnel	145,995	166,347	240,390	247,388	254,779	3.0%
Public Works (ISF)						
O&M	219,412	197,900	267,520	235,871	266,630	13.0%
Personnel	745,478	790,529	937,930	872,070	907,020	4.0%
Tech Services (ISF)						
O&M	413,937	389,339	504,276	468,463	497,615	6.2%
Personnel	297,413	297,603	308,930	325,081	340,620	4.8%
Grand Total	\$ 2,753,093	\$ 2,959,781	\$ 3,640,196	\$ 3,459,471	\$ 3,756,759	8.6%



Annual Operating Budget Proposal
For the Fiscal Year Ending June 30, 2025 (FY2025)

General Fund Revenue & Expense Detail by Department

Administration	City Clerks	Planning	Finance	IT
Police	Parks & Recreation	Street Maint	City Council	

**FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT**

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
GENERAL FUND REVENUE									
General Fund	100	401020	INTRAFUND TRANSFER IN-ECON DEV	-	-	(111,660)	(111,660)	(212,000)	89.9%
General Fund	100	401030	TRANSFERS IN / STORMWTR MAINT	-	-	(70,000)	(70,000)	(110,000)	57.1%
General Fund	100	499997	TRANSFERS IN / PY ELEC & GF SURPLUS	-	-	-	(100,000)	(556,060)	456.1%
General Fund	100	411000	INTEREST INCOME-POOLED CASH	(7,923)	(97,810)	(10,500)	(11,313)	(35,269)	211.7%
General Fund	100	411051	INTRAFUND TRANSFER IN-WATER	(300,000)	(300,000)	(300,000)	(300,000)	(315,000)	5.0%
General Fund	100	411052	ELECTRIC MARGIN ELIMINATN	-	-	(47,360)	(47,360)	(50,000)	5.6%
General Fund	100	411053	WS MARGIN ELIMINATION	-	-	(11,550)	(11,550)	(12,550)	8.7%
General Fund	100	411054	INTRAFUND TRANSFER IN-SEWER	-	-	(300,000)	(300,000)	(315,000)	5.0%
General Fund	100	411101	TAX REVENUE-REAL PROPERTY	(4,719,802)	(4,992,936)	(5,707,358)	(5,720,211)	(6,290,516)	10.0%
General Fund	100	411103	TAX REVENUE-PENALTIES	(29,897)	(28,322)	(25,000)	(24,576)	(29,000)	18.0%
General Fund	100	412020	INTEREST INCOME / INVESTMENTS	72	-	-	-	(300,300)	100.0%
General Fund	100	412030	LATE PENALTIES	(5,355)	(2,992)	-	(1,497)	(2,000)	33.6%
General Fund	100	421000	PERMIT REV-BUILDING PERMITS	(130,993)	(306,810)	(250,000)	(233,475)	(250,000)	7.1%
General Fund	100	421020	PD REVENUE-SPECIAL DUTY	(66,636)	(71,348)	-	(86,084)	-	-100.0%
General Fund	100	421050	PD REVENUE-SUMMONS	(4,050)	(6,950)	-	-	-	100.0%
General Fund	100	421060	PD REVENUE-MISC	-	(2,500)	(3,225)	(750)	(2,250)	200.0%
General Fund	100	421070	PD REVENUE-STATE PENSION FUNDS	(232,531)	(255,002)	(270,180)	(267,049)	(270,000)	1.1%
General Fund	100	421090	PD REV-PRINTING & COPYING FEES	(22,182)	(19,005)	(15,000)	(15,324)	(17,000)	10.9%
General Fund	100	421092	SALE OF PROPERTY & EQUIP.	(750)	(413)	(3,000)	(25,767)	(1,000)	-96.1%
General Fund	100	421098	PD REV-SPECIAL DUTY OVERHEAD	(8,330)	(8,880)	(5,000)	-	-	100.0%
General Fund	100	421099	PD REV-SRO SCHOOL FUNDING	(125,000)	(150,000)	(157,500)	(157,500)	(165,000)	4.8%
General Fund	100	421100	PERMIT REVENUE-EXPIRED PERMIT	(710)	(397)	-	(150)	-	-100.0%
General Fund	100	421101	LICENSE FEES-CONTRACTOR	(67,490)	(71,035)	(67,000)	(67,000)	(67,000)	0.0%
General Fund	100	421102	LICENSE FEES-RENTAL	(122,150)	(127,500)	(120,000)	(120,060)	(120,000)	0.0%
General Fund	100	421200	PERMIT REVENUE-BUILDING VIOLTN	(5,410)	(4,435)	-	(1,935)	-	-100.0%
General Fund	100	421500	PERMIT REV-CONSOLIDATED BUDGET	-	-	(65,000)	-	-	100.0%
General Fund	100	422000	DEVPMNT FEES-BOARD OF ADJSTMT	(9,000)	(6,300)	-	(5,100)	(3,000)	-41.2%
General Fund	100	422010	SALE PROCEEDS-INDCOM/GRMLF	(530,975)	(266,972)	-	(755,470)	-	-100.0%
General Fund	100	423000	DEVPMNT FEES-CONDITIONAL USE	(9,100)	(7,700)	-	(1,400)	(3,000)	114.3%
General Fund	100	424000	PLANNING / REZONING APP REV	-	(4,376)	-	(3,545)	(3,000)	-15.4%
General Fund	100	425000	DEVPMNT FEES-SUB DIVISION	(65,280)	(52,220)	-	(25,015)	-	-100.0%
General Fund	100	426000	FEES-SITE PLAN APPLICATION	(29,717)	(57,856)	-	(49,717)	-	-100.0%
General Fund	100	428103	CODE VIOLATION-GRASSCUTTING	-	(16,000)	(20,000)	(20,000)	(24,000)	20.0%
General Fund	100	429020	FEES-ZONING VERIFICATION	(300)	(220)	-	(240)	-	-100.0%
General Fund	100	429050	FEES-LAND USE PLANNING REVIEW	(34,411)	(19,660)	(105,000)	(955)	-	-100.0%
General Fund	100	442101	PD REVENUE-POLICE FINES	(72,349)	(80,334)	(70,000)	(97,739)	(95,000)	-2.8%
General Fund	100	451080	TRANSFER IN FROM RTT	(37,482)	-	(64,000)	(64,000)	(400,000)	525.0%
General Fund	100	471010	REVENUE-RECREATION FEES	(67,015)	(82,139)	(70,000)	(70,000)	(83,000)	18.6%
General Fund	100	481030	CODE ENFORCEMENT	(36,241)	(29,388)	-	(15,224)	-	-100.0%

FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
General Fund	100	481040	PROPERTY CLEAN UP	(1,417)	(5,085)	-	(805)	-	-100.0%
General Fund	100	491020	TOWER RENTAL-SPRINT PCS	(18,172)	(18,172)	(18,170)	(18,170)	(29,733)	63.6%
General Fund	100	491021	TOWER RENTAL-TMOBILE	-	-	-	-	(7,200)	100.0%
General Fund	100	491025	TOWER RENTAL-VERIZON	(27,381)	(28,661)	(28,660)	(28,660)	(29,517)	3.0%
General Fund	100	491030	TOWER RENTAL-AT&T	(16,800)	(16,800)	(16,800)	(16,800)	(19,320)	15.0%
General Fund	100	491035	TOWER RENTAL-VERIZON-S.E TOWER	(26,947)	(27,755)	(28,590)	(28,590)	(29,964)	4.8%
General Fund	100	491038	TOWER RENTAL-VERIZON-10TH ST	(29,915)	(30,513)	(31,130)	(31,130)	(31,798)	2.1%
General Fund	100	491039	TOWER RENTAL-AT&T S.WASH TOWER	(27,210)	(28,026)	(28,870)	(28,870)	(29,733)	3.0%
General Fund	100	491040	FRANCHISE FEE-CHESAPEAKE GAS	(46,620)	(46,750)	(46,750)	(44,950)	(44,950)	0.0%
General Fund	100	491045	FRANCHISE FEE-PROPANE	-	-	-	(402)	(400)	-0.6%
General Fund	100	491050	FRANCHISE FEE-CATV	(185,785)	(185,152)	(185,000)	(172,568)	(173,000)	0.3%
General Fund	100	491055	POLE AGREEMENTS-CATV	(6,839)	(7,539)	(7,500)	(7,500)	(7,600)	1.3%
General Fund	100	491060	LEASE REV-FIBER OPTIC RENTAL	(38,599)	(38,599)	(38,599)	(38,599)	(38,600)	0.0%
General Fund	100	491090	SALE OF EQUIPMENT	(5,712)	(11,263)	-	(17,349)	(2,000)	-88.5%
General Fund	100	491092	FEES-COPY	(49)	(162)	-	-	-	100.0%
General Fund	100	491099	REVENUE-MISCELLANEOUS	(17,383)	(1,436)	(15,400)	(8,699)	(12,000)	38.0%
General Fund	100	491101	INTERDEPARTMENTAL TRFS	(1,136,159)	(1,246,907)	(1,313,066)	(1,313,066)	(1,444,373)	10.0%
General Fund	100	491105	INTRAFUND TRANSFER IN-ELECTRIC	(2,500,000)	(2,500,000)	(3,256,130)	(3,256,130)	(3,942,000)	21.1%
General Fund	100	492015	TRANSFER IN-RTT POLICE	(400,000)	(300,000)	(200,000)	(200,000)	(100,000)	-50.0%
Gen Fund Revenue Total				(11,225,995)	(11,562,318)	(13,082,998)	(13,993,956)	(15,673,132)	12.0%

**FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT**

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
CITY ADMINISTRATION									
General Fund	10101010	511010	REGULAR SALARY	522,452	550,991	454,620	465,694	394,080	-15.4%
General Fund	10101010	511020	TEMPORARY WAGES	5,187	6,154	-	1,802	-	-100.0%
General Fund	10101010	511030	OVERTIME	4,535	6,214	-	47	-	-100.0%
General Fund	10101010	511045	VACATION REDEMPTION	2,261	2,362	-	-	-	100.0%
General Fund	10101010	522020	SOCIAL SECURITY	41,382	41,725	36,150	34,105	31,180	-8.6%
General Fund	10101010	522030	PENSION	60,998	59,725	49,050	49,812	45,100	-9.5%
General Fund	10101010	522050	UNEMPLOYMENT	2,183	1,464	620	732	470	-35.8%
General Fund	10101010	532010	MEDICAL INSURANCE	68,400	86,875	47,490	47,488	44,790	-5.7%
General Fund	10101010	532060	WORKERS COMP. PREMIUMS	1,494	1,634	1,450	1,789	1,100	-38.5%
General Fund	10101010	532070	LIFE INSURANCE	3,594	3,361	3,050	3,018	2,450	-18.8%
General Fund	10101010	532075	VISION CARE	309	334	250	235	190	-19.1%
General Fund	10101010	532080	RETIREE MEDICAL BENEFITS	7,423	8,799	10,140	9,627	2,050	-78.7%
General Fund	10101020	533090	O&M - TRAINING	12,765	15,148	16,000	3,586	16,000	346.2%
General Fund	10101021	533016	O&M-TUITION REIMBURSEMENT	5,421	12,998	5,250	5,250	10,500	100.0%
General Fund	10104022	516814	EMPLOYEE RECOGNITION	-	-	29,000	28,905	29,000	0.3%
General Fund	10104040	535030	O&M-TELEPHONE	2,245	3,025	3,615	3,573	3,500	-2.0%
General Fund	10104042	536013	O&M-COPIER	4,127	3,751	3,660	3,111	-	-100.0%
General Fund	10104043	535040	O&M-ADVERTISING & PRINTING	19,272	26,444	-	-	-	100.0%
General Fund	10104043	535041	O&M-MARKETING	17,525	19,337	21,860	18,896	20,340	7.6%
General Fund	10104044	536010	O&M-SUPPLIES	3,431	5,520	2,000	619	950	53.5%
General Fund	10104045	536920	OFFICE FURNITURE	-	7,642	1,500	1,500	-	-100.0%
General Fund	10104047	536980	O&M-VEH & EQUIP REPLACEMENT	1,500	1,500	-	-	-	100.0%
General Fund	10104051	536012	O&M-COMPUTER	2,986	4,035	-	-	4,500	100.0%
General Fund	10104051	536015	O&M-POSTAGE	(48)	373	100	85	50	-41.2%
General Fund	10104051	536711	DISCRETIONARY FUNDS	5,700	6,194	7,500	1,920	7,500	290.6%
General Fund	10104051	556011	O&M-GENERAL EXPENSE	5,993	7,897	9,695	6,932	7,800	12.5%
General Fund	10104080	539080	COST ALLOC-CITY HALL TO ADMIN	21,756	35,810	19,481	19,481	17,731	-9.0%
General Fund	10104643	533012	O&M-COMPENSATION STUDY	5,625	-	5,625	5,625	30,000	433.3%
General Fund	10104742	535061	O&M-WEBSITE MAINTENANCE	4,496	-	-	-	-	100.0%
General Fund	10104743	533010	O&M-CONTRACT SERVICES	35,686	28,966	10,120	6,630	7,000	5.6%
General Fund	10104743	533020	O&M-LEGAL SERVICES	22,204	14,003	13,480	8,489	12,175	43.4%
General Fund	10104743	533021	O&M-LEGAL-HR	1,628	533	-	-	-	100.0%
General Fund	10104743	533060	RECORDS RETENTION	-	-	-	-	-	100.0%
General Fund	10104942	535060	O&M-SOFTWARE MAINTENANCE	635	8,720	7,000	7,000	7,630	9.0%
General Fund	10104943	533030	O&M-AUDITING	945	201	1,910	1,910	6,820	257.1%
General Fund	10104943	535020	O&M-INSURANCE	7,558	8,718	5,800	5,800	7,420	27.9%
General Fund	10109080	539081	COST ALLOC-BILLING	10,136	43,800	-	-	-	100.0%
City Admin Total				911,804	1,024,254	766,416	743,658	710,326	-4.5%

**FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT**

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
CITY COUNCIL & ELECTIONS									
General Fund	10111010	511010	REGULAR SALARY	29,180	31,605	51,080	40,788	51,080	25.2%
General Fund	10111010	522020	SOCIAL SECURITY	2,233	2,418	3,910	3,120	3,910	25.3%
General Fund	10114040	545030	O&M-TELEPHONE	-	201	1,290	1,274	600	-52.9%
General Fund	10114042	511601	O&M-COMPUTER EXPENSE	2,248	-	-	-	4,500	100.0%
General Fund	10114042	515061	O&M-WEBSITE MAINTENANCE	5,772	-	-	-	-	100.0%
General Fund	10114042	535060	O&M-SOFTWARE MAINTENANCE	-	5,508	5,730	5,730	6,240	8.9%
General Fund	10114043	513020	O&M-LEGAL SERVICES	27,679	30,816	47,650	47,650	35,150	-26.2%
General Fund	10114043	516811	PUBLIC OFFICIAL INSURANCE	12,681	14,897	17,650	17,650	18,290	3.6%
General Fund	10114043	516815	CODIFICATION	5,123	11,028	18,000	12,714	18,000	41.6%
General Fund	10114043	516837	ARMORY EXPENSES	22,065	9,780	17,900	17,900	25,000	39.7%
General Fund	10114043	516839	RESIDENT SURVEY	17,300	-	-	-	25,000	100.0%
General Fund	10114043	516840	STRATEGIC PLAN	-	16,081	-	-	-	100.0%
General Fund	10114047	516980	O&M-VEH & EQUIP REPLACEMENT	1,500	1,500	-	-	-	100.0%
General Fund	10114050	511908	CITY HALL COST ALLOCATION	21,756	35,810	38,961	38,961	35,462	-9.0%
General Fund	10114051	516813	COUNCIL EXPENSE	23,759	28,169	32,240	40,000	40,000	0.0%
General Fund	10114052	516812	CHRISTMAS DECORATIONS	4,236	2,728	600	600	3,500	483.3%
General Fund	10114052	516816	CARLISLE FIRE COMPANY	140,000	205,000	205,000	205,000	205,000	0.0%
General Fund	10114052	516817	MUSEUM	30,000	35,500	40,000	40,000	40,000	0.0%
General Fund	10114052	516818	CARLISLE FIRE INCENTIVE	-	-	12,500	11,000	12,000	9.1%
General Fund	10114052	516819	DOWNTOWN MILFORD INC.	45,860	47,500	50,000	50,000	50,000	0.0%
General Fund	10114052	516820	MILFORD LIBRARY	25,000	26,750	28,000	28,000	28,000	0.0%
General Fund	10114052	516845	COMMUNITY FESTIVALS	60,000	70,000	70,000	35,000	65,000	85.7%
General Fund	10114053	516841	KENT ECONOMIC PARTNERSHIP	-	-	-	-	20,000	100.0%
General Fund	10114943	533030	O&M-AUDITING	-	-	2,290	2,290	4,850	111.8%
General Fund	10119090	529081	XFER TO CUSTOMER SVC (TAX)	-	-	50,240	50,240	48,200	-4.1%
City Council Total				476,392	575,291	693,041	647,918	739,782	14.2%
General Fund	10121010	511010	REGULAR SALARY	2,727	720	5,500	3,264	5,930	81.7%
General Fund	10124043	545040	ADVERTISING & PRINTING	-	2,305	5,000	5,601	5,000	-10.7%
General Fund	10124052	514601	O&M-ELECTION SUPPLIES	2,901	511	3,000	3,000	3,000	0.0%
Elections Total				5,628	3,535	13,500	11,865	13,930	17.4%

**FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT**

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
FINANCE									
General Fund	10131010	511010	REGULAR SALARY	316,014	358,880	474,620	487,271	520,270	6.8%
General Fund	10131010	511030	OVERTIME	1,291	494	3,500	377	3,500	827.2%
General Fund	10131010	511045	VACATION REDEMPTION	1,195	1,286	1,380	1,630	1,520	-6.7%
General Fund	10131010	522020	SOCIAL SECURITY	25,405	28,052	37,330	37,615	40,680	8.1%
General Fund	10131010	522030	PENSION	38,424	38,777	47,350	48,497	57,910	19.4%
General Fund	10131010	522050	UNEMPLOYMENT	1,249	883	880	1,023	930	-9.1%
General Fund	10131010	532010	MEDICAL INSURANCE	41,237	53,202	74,210	74,115	91,660	23.7%
General Fund	10131010	532070	LIFE INSURANCE	2,439	2,597	3,530	3,636	3,830	5.3%
General Fund	10131010	532075	VISION CARE	216	248	310	298	310	4.2%
General Fund	10131020	533090	O&M - TRAINING	3,758	1,574	4,500	1,732	4,415	155.0%
General Fund	10134040	515602	O&M-UTILITIES-POWER	3,004	2,855	4,750	3,300	3,700	12.1%
General Fund	10134040	555030	O&M-TELEPHONE	1,110	1,601	2,970	3,062	3,210	4.8%
General Fund	10134040	555031	O&M-CELLPHONE	89	480	900	529	500	-5.4%
General Fund	10134040	556023	O&M-UTILITIES-WATER	943	619	1,100	600	800	33.4%
General Fund	10134042	535060	O&M-SOFTWARE MAINTENANCE	-	3,912	3,820	3,820	4,850	27.0%
General Fund	10134042	556013	O&M-COPIER	1,554	2,224	3,380	3,248	3,650	12.4%
General Fund	10134043	552060	WORKERS COMPENSATION	405	578	660	1,418	650	-54.2%
General Fund	10134043	553010	O&M-CONTRACT SERVICES	8,929	12,153	14,410	8,194	3,000	-63.4%
General Fund	10134043	553030	O&M-AUDITING	945	201	2,290	2,290	4,850	111.8%
General Fund	10134043	555020	O&M-INSURANCE	1,079	1,245	1,400	1,400	1,780	27.1%
General Fund	10134044	556010	O&M-SUPPLIES	5,256	5,545	5,200	1,941	4,500	131.9%
General Fund	10134045	551692	O&M-OFFICE FURNITURE	2,269	1,375	3,900	48	3,900	8027.0%
General Fund	10134047	556980	O&M-VEH & EQUIP REPLACEMENT	1,500	1,500	-	-	-	100.0%
General Fund	10134049	515153	O&M-CLEANING SERVICE	4,659	4,574	6,500	4,344	5,500	26.6%
General Fund	10134049	554031	O&M-BUILDING MAINTENANCE	2,479	3,773	5,500	3,721	4,700	26.3%
General Fund	10134051	556011	O&M-GENERAL EXPENSE	414	592	1,200	446	1,000	124.3%
General Fund	10134051	556012	O&M-COMPUTER	2,469	-	-	-	5,000	100.0%
General Fund	10134051	556015	O&M-POSTAGE	2,989	3,218	2,700	2,603	2,350	-9.7%
Finance Total				471,322	532,438	708,290	697,157	778,965	11.7%

**FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT**

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
INFORMATION TECHNOLOGY									
General Fund	10151010	511010	REGULAR SALARY	247,800	241,793	357,645	372,357	391,330	5.1%
General Fund	10151010	511030	OVERTIME	127	6,102	7,500	2,572	5,000	94.4%
General Fund	10151010	511040	SICK & VACATION PAY	2,259	8,925	-	-	-	100.0%
General Fund	10151010	522020	SOCIAL SECURITY	19,027	19,352	28,530	29,233	29,990	2.6%
General Fund	10151010	522030	PENSION	19,719	16,898	34,530	37,939	39,180	3.3%
General Fund	10151010	522050	UNEMPLOYMENT	1,700	905	720	680	780	14.6%
General Fund	10151010	532010	MEDICAL INSURANCE	26,216	37,274	50,160	50,155	66,620	32.8%
General Fund	10151010	532070	LIFE INSURANCE	1,937	1,427	2,730	2,777	2,970	7.0%
General Fund	10151010	532075	VISION CARE	185	180	250	247	250	1.1%
General Fund	10151020	533090	O&M - TRAINING	3,014	4,604	39,600	3,993	25,000	526.1%
General Fund	10154040	585030	O&M-TELEPHONE	545	652	2,215	2,164	1,730	-20.1%
General Fund	10154040	585031	O&M-CELLPHONE	(37)	916	2,360	2,403	2,400	-0.1%
General Fund	10154040	586017	O&M-VEHICLE GAS	92	92	150	69	200	190.9%
General Fund	10154042	536013	O&M-COPIER	-	-	445	445	850	91.0%
General Fund	10154042	585060	O&M-SOFTWARE MAINTENANCE	149,789	188,820	235,600	235,600	190,580	-19.1%
General Fund	10154042	585061	WEBSITE MAINTENANCE	-	11,247	15,300	15,361	15,050	-2.0%
General Fund	10154042	585065	O&M-IT SECURITY & DR	2,376	16,146	94,100	18,638	68,310	266.5%
General Fund	10154042	585066	HARDWARE MAINTENANCE	-	-	22,500	666	24,000	3503.6%
General Fund	10154043	582060	WORKERS COMPENSATION	318	395	480	1,076	450	-58.2%
General Fund	10154043	583010	O&M-CONTRACT SERVICES	3,852	64,263	47,170	25,805	31,500	22.1%
General Fund	10154043	583030	O&M-AUDITING	945	201	2,290	2,290	4,850	111.8%
General Fund	10154043	585020	O&M-AUTO INSURANCE	1,189	615	1,240	1,240	1,390	12.1%
General Fund	10154044	586010	O&M-SUPPLIES	4,737	3,598	3,900	3,315	5,000	50.8%
General Fund	10154046	524029	O&M-VEHICLE GARAGE LABOR	375	255	1,000	2,070	2,500	20.8%
General Fund	10154047	524030	O&M-VEHICLE MAINTENANCE	200	-	900	66	900	1268.9%
General Fund	10154047	586980	O&M-VEH & EQUIP REPLACEMENT	5,000	5,000	2,700	2,700	2,700	0.0%
General Fund	10154051	556011	O&M-GENERAL EXPENSE	185	104	8,940	451	10,000	2116.7%
General Fund	10154051	586012	O&M-COMPUTER	36,108	16,279	77,344	35,874	6,000	-83.3%
General Fund	10154080	589080	COST ALLOC-CITY HALL TO IT	7,679	12,639	13,751	13,751	12,516	-9.0%
IT Total				535,337	658,682	1,054,050	863,937	942,046	9.0%

FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
CITY CLERKS									
General Fund	10161010	511010	REGULAR SALARY	-	-	198,720	194,274	199,770	2.8%
General Fund	10161010	511020	TEMPORARY WAGES	-	-	20,000	8,541	9,500	11.2%
General Fund	10161010	511030	OVERTIME	-	-	20,000	4,268	5,200	21.8%
General Fund	10161010	522020	SOCIAL SECURITY	-	-	19,160	15,913	16,410	3.1%
General Fund	10161010	522030	PENSION	-	-	25,621	20,722	15,780	-23.8%
General Fund	10161010	522050	UNEMPLOYMENT	-	-	730	458	910	98.7%
General Fund	10161010	532010	MEDICAL INSURANCE	-	-	48,820	36,608	36,240	-1.0%
General Fund	10161010	532060	WORKERS COMP. PREMIUMS	-	-	320	675	250	-63.0%
General Fund	10161010	532070	LIFE INSURANCE	-	-	1,860	1,438	1,440	0.1%
General Fund	10161010	532075	VISION CARE	-	-	180	153	130	-15.0%
General Fund	10161020	533090	O&M - TRAINING	-	-	19,850	12,177	12,000	-1.5%
General Fund	10164040	535030	O&M-TELEPHONE	-	-	1,920	1,532	1,070	-30.2%
General Fund	10164043	535040	O&M-ADVERTISING & PRINTING	-	-	24,940	12,909	20,000	54.9%
General Fund	10164044	536010	O&M-SUPPLIES	-	-	2,500	1,852	2,500	35.0%
General Fund	10164051	536012	O&M-COMPUTER	-	-	-	-	2,000	100.0%
General Fund	10164051	536015	O&M-POSTAGE	-	-	400	222	400	80.3%
General Fund	10164051	556011	O&M-GENERAL EXPENSE	-	-	2,500	2,686	3,500	30.3%
General Fund	10164080	539080	COST ALLOC-CITY HALL TO ADMIN	-	-	19,481	19,481	17,731	-9.0%
General Fund	10164743	533020	O&M-LEGAL SERVICES	-	-	8,480	6,975	6,975	0.0%
General Fund	10164743	533060	RECORDS RETENTION	-	-	1,500	1,275	2,000	56.9%
General Fund	10164942	535060	O&M-SOFTWARE MAINTENANCE	-	-	2,550	2,550	12,530	391.4%
General Fund	10164943	533030	O&M-AUDITING	-	-	1,150	1,150	2,430	111.3%
General Fund	10164943	535020	O&M-INSURANCE	-	-	2,900	2,900	3,710	27.9%
City Clerks Total				-	-	423,582	348,759	372,476	6.8%

**FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT**

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
PLANNING & CODE									
General Fund	10171010	511010	REGULAR SALARY	348,652	394,000	471,930	484,185	522,980	8.0%
General Fund	10171010	511020	TEMPORARY WAGES	1,430	-	-	-	-	100.0%
General Fund	10171010	511030	OVERTIME	4,590	1,869	2,500	1,869	2,500	33.8%
General Fund	10171010	522020	SOCIAL SECURITY	27,361	29,452	35,760	36,103	38,690	7.2%
General Fund	10171010	522030	PENSION	38,471	35,081	43,110	42,539	49,240	15.8%
General Fund	10171010	522050	UNEMPLOYMENT	2,127	1,163	1,160	1,296	1,220	-5.8%
General Fund	10171010	532010	MEDICAL INSURANCE	80,883	104,039	116,120	113,271	143,140	26.4%
General Fund	10171010	532070	LIFE INSURANCE	2,784	3,059	3,790	3,735	4,160	11.4%
General Fund	10171010	532075	VISION CARE	330	371	430	402	440	9.5%
General Fund	10171020	533090	O&M - TRAINING	4,858	5,353	7,500	4,729	7,500	58.6%
General Fund	10174032	596930	O&M-CREDIT CARD FEES	31	1,287	2,100	108	2,100	1850.9%
General Fund	10174040	595030	O&M-TELEPHONE	682	1,353	3,000	2,155	2,760	28.1%
General Fund	10174040	595031	O&M-CELLPHONE	1,455	1,452	4,500	2,062	4,250	106.1%
General Fund	10174040	596017	O&M-VEHICLE GAS	1,964	2,036	2,500	1,343	2,500	86.1%
General Fund	10174042	595060	O&M-SOFTWARE MAINTENANCE	3,149	7,009	12,370	12,370	8,940	-27.7%
General Fund	10174042	596013	O&M-COPIER	2,506	2,731	2,730	2,908	2,730	-6.1%
General Fund	10174043	592060	WORKERS COMPENSATION	1,395	1,558	1,780	2,163	2,020	-6.6%
General Fund	10174043	593010	O&M-CONTRACT SERVICES	26,517	11,969	15,000	4,002	12,000	199.9%
General Fund	10174043	593020	O&M-LEGAL SERVICES	24,783	31,230	30,650	30,660	30,600	-0.2%
General Fund	10174043	593030	O&M-AUDITING SERVICE	945	201	2,290	2,290	4,850	111.8%
General Fund	10174043	593050	ENGINEERING	-	-	1,000	850	1,000	17.6%
General Fund	10174043	595020	O&M-INSURANCE	3,785	3,987	4,420	4,420	6,170	39.6%
General Fund	10174043	595610	REIMBURSABLE PLAN REV FEES	84,880	94,128	105,000	7,704	-	-100.0%
General Fund	10174044	596010	O&M-SUPPLIES	3,025	2,635	4,000	2,621	4,000	52.6%
General Fund	10174044	596018	O&M-UNIFORMS	986	1,107	1,000	504	1,200	138.1%
General Fund	10174046	524029	O&M-VEHICLE GARAGE LABOR	938	2,144	1,800	4,485	7,000	56.1%
General Fund	10174046	594029	O&M-VEHICLE GARAGE LABOR	-	-	-	-	-	100.0%
General Fund	10174047	524030	O&M-VEHICLE MAINTENANCE	3,968	299	1,200	1,119	3,000	168.1%
General Fund	10174047	594030	O&M-VEHICLE MAINTENANCE	-	-	-	-	-	100.0%
General Fund	10174047	596980	O&M-VEH & EQUIP REPLACEMENT	1,500	1,500	11,200	11,200	11,200	0.0%
General Fund	10174049	596820	O&M-PROPERTY MAINTENANCE	15,343	30,232	20,000	18,444	25,000	35.5%
General Fund	10174051	556011	O&M-GENERAL EXPENSE	2,628	1,150	4,950	4,045	5,000	23.6%
General Fund	10174051	596012	O&M-COMPUTER	2,666	4,618	-	-	4,000	100.0%
General Fund	10174051	596015	O&M-POSTAGE	7,603	8,492	7,500	7,419	8,000	7.8%
General Fund	10174051	596810	O&M-DEMOLITIONS	19,500	-	25,500	-	-	100.0%
General Fund	10179080	599081	COST ALLOC-PUB WORKS	10,644	10,984	11,652	11,652	11,312	-2.9%
Planning & Code Total				732,377	796,486	958,442	822,650	929,502	13.0%

**FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT**

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
STREET MAINTENANCE									
General Fund	10181010	511010	REGULAR SALARY	188,967	233,197	269,650	324,487	278,550	-14.2%
General Fund	10181010	511030	OVERTIME	17,560	5,629	5,500	13,750	9,000	-34.5%
General Fund	10181010	511040	SICK & VACATION PAY	6,772	1,070	-	-	-	100.0%
General Fund	10181010	511050	ON CALL PAY	10,890	6,879	10,800	13,451	9,700	-27.9%
General Fund	10181010	522020	SOCIAL SECURITY	17,734	19,486	20,750	26,714	21,600	-19.1%
General Fund	10181010	522030	PENSION	23,188	20,414	22,120	25,868	24,230	-6.3%
General Fund	10181010	522050	UNEMPLOYMENT	1,186	1,552	700	1,244	790	-36.5%
General Fund	10181010	532010	MEDICAL INSURANCE	48,313	70,210	84,910	85,938	85,990	0.1%
General Fund	10181010	532070	LIFE INSURANCE	1,590	1,881	1,890	2,522	2,270	-10.0%
General Fund	10181010	532075	VISION CARE	214	281	180	337	300	-10.9%
General Fund	10181020	533090	O&M - TRAINING	5,206	1,379	6,000	4,038	7,200	78.3%
General Fund	10184040	515030	O&M-TELEPHONE	350	360	550	355	330	-7.1%
General Fund	10184040	515031	O&M-CELLPHONE	2,386	2,728	2,850	2,727	2,850	4.5%
General Fund	10184040	516017	O&M-VEHICLE GAS	16,748	16,979	18,000	10,866	17,000	56.5%
General Fund	10184040	516021	O&M-NATURAL GAS	904	672	1,200	960	960	0.0%
General Fund	10184042	515060	O&M-SOFTWARE MAINTENANCE	135	3,773	3,180	3,180	2,780	-12.6%
General Fund	10184042	516019	O&M-RADIO GF	-	-	1,500	1,275	500	-60.8%
General Fund	10184043	512060	WORKERS COMPENSATION	7,488	7,718	8,900	10,498	9,190	-12.5%
General Fund	10184043	513010	O&M-CONTRACT SERVICES	3,617	1,940	10,000	967	2,500	158.6%
General Fund	10184043	513020	O&M-LEGAL SERVICES	1,538	990	990	990	990	0.0%
General Fund	10184043	513030	O&M-AUDITING	2,835	604	6,860	6,860	14,540	112.0%
General Fund	10184043	515013	O&M-ENVIRONMENTAL COMPLIANCE	1,800	1,800	14,000	2,268	2,000	-11.8%
General Fund	10184043	515020	O&M-INSURANCE	18,507	20,098	22,160	22,160	23,520	6.1%
General Fund	10184043	515040	O&M-ADVERTISING & PRINTING	505	28	1,200	711	1,200	68.8%
General Fund	10184044	516010	O&M-SUPPLIES	1,419	1,946	2,000	1,515	3,000	98.0%
General Fund	10184044	516018	O&M-UNIFORMS	2,128	2,474	4,000	1,677	3,000	78.9%
General Fund	10184044	516070	O&M-STREET SIGNS & MARKERS	17,262	18,965	23,000	7,457	26,000	248.7%
General Fund	10184044	516071	O&M-STREET MATERIALS	3,086	6,734	15,000	11,983	20,000	66.9%
General Fund	10184046	514029	O&M-VEHICLE GARAGE LABOR	16,942	19,289	20,000	15,675	20,000	27.6%
General Fund	10184047	516980	O&M-VEH & EQUIP REPLACEMENT	93,518	93,518	65,300	65,300	65,300	0.0%
General Fund	10184047	524030	O&M-VEHICLE MAINTENANCE	22,585	32,025	35,000	8,820	25,000	183.4%
General Fund	10184050	516072	O&M-SNOW & ICE REMOVAL	19,838	780	10,000	9,129	10,000	9.5%
General Fund	10184050	516073	O&M-STORM DRAINS	48	22	80,000	7,132	110,000	1442.3%
General Fund	10184050	516075	O&M-SIDEWALKS & CURBS	456	7,320	20,000	3,749	20,000	433.4%
General Fund	10184050	516076	O&M-STREET LIGHTS	92,118	93,395	95,000	93,771	103,200	10.1%
General Fund	10184051	556011	O&M-GENERAL EXPENSE	171	2,596	750	614	1,000	62.8%
General Fund	10184080	519080	COST ALLOC-PW TO STREET	95,794	98,858	104,868	104,868	101,807	-2.9%
General Fund	10184451	531612	O&M-COMPUTER	-	-	-	-	500	100.0%
Street Maintenance Total				743,796	797,588	988,809	893,859	1,026,797	14.9%

**FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT**

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
PARKS & RECREATION									
General Fund	10191010	511010	REGULAR SALARY	422,290	457,286	531,402	549,381	549,640	0.0%
General Fund	10191010	511020	TEMPORARY WAGES	1,477	852	7,660	2,263	1,500	-33.7%
General Fund	10191010	511030	OVERTIME	5,022	5,251	-	4,517	5,100	12.9%
General Fund	10191010	511040	SICK & VACATION PAY	3,263	6,233	3,630	4,449	4,010	-9.9%
General Fund	10191010	522020	SOCIAL SECURITY	33,842	35,622	43,588	42,545	46,490	9.3%
General Fund	10191010	522030	PENSION	42,224	40,531	49,107	46,563	54,350	16.7%
General Fund	10191010	522050	UNEMPLOYMENT	3,170	2,234	1,664	1,687	1,740	3.2%
General Fund	10191010	532010	MEDICAL INSURANCE	57,794	74,021	93,904	73,780	66,380	-10.0%
General Fund	10191010	532070	LIFE INSURANCE	3,172	2,637	4,280	3,604	4,350	20.7%
General Fund	10191010	532075	VISION CARE	402	381	510	355	460	29.7%
General Fund	10191011	511015	SUMMER PLAYGROUND WAGES	-	-	24,575	24,575	25,000	1.7%
General Fund	10191020	533090	O&M - TRAINING	1,391	3,490	5,000	1,878	5,600	198.2%
General Fund	10194032	516910	O&M-P&R ENTERPRISE EXPENSES	31,917	28,400	51,380	53,232	65,000	22.1%
General Fund	10194040	515030	O&M-TELEPHONE	1,451	1,782	3,000	2,984	3,130	4.9%
General Fund	10194040	515031	O&M-CELLPHONE	960	960	1,400	721	1,000	38.7%
General Fund	10194040	516017	O&M-VEHICLE GAS	17,412	16,307	17,500	10,780	17,000	57.7%
General Fund	10194040	516022	O&M-UTILITIES-POWER	10,417	11,577	12,500	10,705	12,250	14.4%
General Fund	10194040	516023	O&M-UTILITIES-WATER	12,154	11,485	15,300	13,011	16,500	26.8%
General Fund	10194040	516024	O&M-FUEL OIL	8,250	3,890	9,900	10,839	9,500	-12.4%
General Fund	10194042	515060	O&M-SOFTWARE MAINTENANCE	4,058	10,311	12,540	12,540	13,980	11.5%
General Fund	10194042	516013	O&M-COPIER	3,907	3,220	2,730	2,895	4,305	48.7%
General Fund	10194043	512060	WORKERS COMPENSATION	12,446	12,424	15,650	14,421	16,340	13.3%
General Fund	10194043	513010	O&M-CONTRACT SERVICES	175,345	201,253	373,000	283,042	292,000	3.2%
General Fund	10194043	513020	O&M-LEGAL SERVICES	105	53	200	170	-	-100.0%
General Fund	10194043	513030	O&M-AUDITING	2,835	604	6,860	6,860	14,540	112.0%
General Fund	10194043	513050	O&M-ENGINEERING	-	-	2,000	1,700	1,000	-41.2%
General Fund	10194043	515020	O&M-INSURANCE	19,127	18,824	22,550	22,550	28,850	27.9%
General Fund	10194043	515040	O&M-ADVERTISING & PRINTING	1,041	1,760	2,000	1,700	2,000	17.6%
General Fund	10194044	516010	O&M-SUPPLIES	2,819	3,899	4,000	1,589	4,000	151.7%
General Fund	10194044	516025	O&M-UNIFORMS	2,495	3,000	-	-	5,000	100.0%
General Fund	10194045	516920	O&M-OFFICE FURNITURE	529	1,322	2,000	-	1,740	100.0%
General Fund	10194046	524029	O&M-VEHICLE GARAGE LABOR	21,154	21,070	18,000	15,960	18,000	12.8%
General Fund	10194047	516980	O&M-VEH & EQUIP REPLACEMENT	46,287	46,287	34,500	34,500	34,500	0.0%

FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
General Fund	10194047	524030	O&M-VEHICLE MAINTENANCE	5,144	7,749	10,000	8,809	15,000	70.3%
General Fund	10194049	513011	O&M-BOYS AND GIRLS CLUB RENT	18,750	18,750	18,750	16,875	20,625	22.2%
General Fund	10194049	513015	O&M-CLEANING SERVICE	6,841	7,521	15,500	9,553	16,500	72.7%
General Fund	10194049	514031	O&M-BUILDING MAINT & REPAIR	49,817	1,969	18,000	10,602	17,000	60.3%
General Fund	10194049	514034	O&M-FACILITY MAINTENANCE	64,539	73,303	109,100	89,951	85,000	-5.5%
General Fund	10194051	516015	O&M-POSTAGE	16	4	100	4	50	1222.8%
General Fund	10194051	551612	O&M-COMPUTER	2,747	-	-	-	3,500	100.0%
General Fund	10194051	556011	O&M-GENERAL EXPENSE	755	552	1,800	1,247	1,500	20.3%
Parks & Rec Total				1,097,365	1,136,813	1,545,580	1,392,835	1,484,430	6.6%

**FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT**

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
POLICE DEPARTMENT									
General Fund	10601010	511012	HOLIDAY "SELL BACK"	1,996	-	-	75,815	-	-100.0%
General Fund	10601010	511013	HOLIDAY BANK 2 PAYOFF	27,090	47,870	34,500	52,429	45,500	-13.2%
General Fund	10601010	511030	OVERTIME	138,625	180,247	148,000	231,751	185,000	-20.2%
General Fund	10601010	511031	DOJ & HIGHWAY SAFETY OT	-	6,637	-	6,357	-	-100.0%
General Fund	10601010	511034	SPECIAL DUTY PAY	66,116	69,788	-	95,253	-	-100.0%
General Fund	10601010	511035	COURT STANDBY PAY	7,155	17,494	32,000	18,965	20,000	5.5%
General Fund	10601010	511040	SICK & VACATION PAY	129,334	97,199	-	-	-	100.0%
General Fund	10601010	511045	VACATION REDEMPTION	14,595	14,369	10,900	13,225	12,890	-2.5%
General Fund	10601010	511050	ON CALL PAY	35,453	35,331	37,800	39,614	41,200	4.0%
General Fund	10601010	511055	SHIFT DIFFERENTIAL	17,844	17,737	19,200	18,998	18,000	-5.3%
General Fund	10601010	511110	SALARIES & WAGES	602,213	681,558	732,620	772,255	962,450	24.6%
General Fund	10601010	511111	VACATION "SELL BACK"	3,249	3,435	2,520	3,068	2,730	-11.0%
General Fund	10601010	511113	HOLIDAY BANK 2 PAYOFF	4,206	7,135	5,800	9,951	7,500	-24.6%
General Fund	10601010	511130	OVERTIME	54,903	62,707	64,000	61,797	65,500	6.0%
General Fund	10601010	511155	SHIFT DIFFERENTIAL	6,461	5,943	6,900	6,929	6,400	-7.6%
General Fund	10601010	511210	SALARIES & WAGES	8,573	10,118	11,066	10,139	10,240	1.0%
General Fund	10601010	521100	POLICE DEPT SALARY	2,459,718	2,406,517	2,724,160	2,873,780	3,142,840	9.4%
General Fund	10601010	522020	SOCIAL SECURITY	289,185	287,556	292,330	337,546	339,950	0.7%
General Fund	10601010	522030	PENSION	554,620	443,750	515,660	554,513	704,000	27.0%
General Fund	10601010	522050	UNEMPLOYMENT	16,607	10,937	8,550	9,810	9,260	-5.6%
General Fund	10601010	532010	MEDICAL INSURANCE	546,098	628,944	723,370	678,222	979,550	44.4%
General Fund	10601010	532070	LIFE INSURANCE	24,091	23,594	27,610	27,508	32,460	18.0%
General Fund	10601010	532075	VISION CARE	2,714	2,791	3,060	2,812	3,270	16.3%
General Fund	10601010	532080	RETIREE MEDICAL BENEFITS	-	8,495	10,140	10,136	12,220	20.6%
General Fund	10601011	511140	SICK & VACATION PAY	6,247	29,156	-	-	-	100.0%
General Fund	10601020	533090	O&M - TRAINING	52,658	47,383	40,000	36,135	40,000	10.7%
General Fund	10604040	515030	O&M-TELEPHONE	10,232	10,185	15,000	11,867	19,900	67.7%
General Fund	10604040	515031	O&M-CELLPHONE	11,754	13,359	20,200	19,345	23,050	19.2%
General Fund	10604040	516017	O&M-VEHICLE GAS	80,301	81,460	85,000	71,798	120,000	67.1%
General Fund	10604040	516021	O&M-NATURAL GAS	-	-	2,020	3,457	12,500	261.5%
General Fund	10604040	516022	O&M-UTILITIES-POWER	18,553	19,025	35,750	33,618	38,400	14.2%
General Fund	10604040	516023	O&M-UTILITIES-WATER	3,225	2,928	4,600	4,283	5,400	26.1%
General Fund	10604040	521024	O&M-FUEL OIL & DIESEL	8,769	7,726	5,800	7,167	10,400	45.1%
General Fund	10604042	516012	O&M-COMPUTERS	8,164	11,914	12,356	7,211	12,400	72.0%
General Fund	10604042	516013	O&M-COPIER	5,075	6,348	7,000	6,147	7,000	13.9%
General Fund	10604043	512060	WORKERS COMPENSATION	113,875	99,236	110,030	121,273	132,560	9.3%
General Fund	10604043	513010	O&M-CONTRACT SERVICES	113,062	253,517	147,225	151,306	164,327	8.6%
General Fund	10604043	513012	O&M-BEHAVIORAL HEALTH UNIT	47,771	48,137	50,000	44,505	50,000	12.3%
General Fund	10604043	513020	O&M-LEGAL SERVICES	93,296	51,864	67,200	32,880	12,400	-62.3%
General Fund	10604043	513030	O&M-AUDITING	4,725	1,006	29,970	29,970	28,610	-4.5%
General Fund	10604043	515020	O&M-INSURANCE	46,632	51,288	56,040	56,040	61,850	10.4%
General Fund	10604043	515021	O&M-INSURANCE-AUTO	32,584	32,792	43,390	43,390	56,500	30.2%
General Fund	10604043	515040	O&M-ADVERTISING & PRINTING	4,541	6,691	8,000	1,859	8,000	330.3%
General Fund	10604044	516010	O&M-SUPPLIES	16,552	18,931	21,200	23,020	19,000	-17.5%

**FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT**

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
General Fund	10604044	516520	ANNUNITION & WEAPONRY	-	-	41,600	42,898	47,343	10.4%
General Fund	10604044	521618	O&M-UNIFORMS & ACCESSORIES	45,660	49,956	46,800	42,471	49,800	17.3%
General Fund	10604046	524029	O&M-VEHICLE GARAGE LABOR	56,173	71,247	74,000	57,444	104,000	81.0%
General Fund	10604047	516980	O&M-VEH & EQUIP REPLACEMENT	54,050	54,050	146,600	146,600	215,300	46.9%
General Fund	10604047	524030	O&M-VEHICLE MAINTENANCE	43,066	60,275	65,000	71,772	90,000	25.4%
General Fund	10604048	514032	O&M-EQUIPMENT REPAIR & MAINT.	4,615	17,256	16,500	6,267	20,900	233.5%
General Fund	10604049	514031	O&M-BUILDING MAINT & REPAIR	8,319	4,546	15,000	12,653	15,000	18.5%
General Fund	10604051	516015	O&M-POSTAGE	1,668	1,860	2,900	1,526	2,900	90.0%
General Fund	10604051	556011	O&M-GENERAL EXPENSE	7,725	15,683	7,500	7,670	8,500	10.8%
General Fund	10604054	516513	O&M-CRIMINAL INVESTIGATIONS	355	2,002	2,700	2,780	2,000	-28.0%
General Fund	10604054	516514	O&M-COMMUNITY POLICING	4,752	4,621	7,000	3,136	7,000	123.2%
General Fund	10604054	516516	O&M-K-9	20,567	9,263	7,100	7,107	10,600	49.2%
General Fund	10604054	516517	O&M-SPECIAL OPS UNIT EXPENSE	3,000	2,840	8,000	6,681	8,000	19.7%
General Fund	10607060	5XXXX	PD FACILITY DEBT SERVICE	-	-	296,750	296,750	640,048	115.7%
General Fund	10604942	535060	O&M-SOFTWARE MAINTENANCE	-	-	20,480	20,480	30,230	0.0%
Police Total				5,938,810	6,156,696	6,928,897	7,342,377	8,674,878	18.1%
General Fund Total				(313,164)	119,467	997,608	(228,943)	(0)	-100.00%



Annual Operating Budget Proposal
For the Fiscal Year Ending June 30, 2025 (FY2025)

Utility Funds

Electric Fund
Water Fund

Sewer Fund
Solid Waste Fund

**FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT**

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
Electric Fund	350	402010	INTRAFUND XFER IN-RESERVES	-	-	-	-	(890,731)	0.00%
Electric Fund	350	411000	INTEREST INCOME-POOLED CASH	(25,226)	(390,471)	(437,933)	(503,623)	(59,500)	89.30%
Electric Fund	350	412020	INTEREST INCOME / INVESTMENTS	201	-	-	-	(833,148)	0.00%
Electric Fund	350	441010	CUSTOMER BILLING-ELECTRIC	(22,807,034)	(24,607,281)	(25,423,965)	(30,019,632)	(28,858,158)	0.00%
Electric Fund	350	441011	REVENUE-PRIVATE SECURITY LIGHT	(120,768)	(120,501)	-	(120,006)	(121,206)	0.00%
Electric Fund	350	441016	FACILITY CHARGE-ELECTRIC	(2,359,004)	(2,547,090)	(2,727,595)	(2,524,982)	(2,661,927)	0.00%
Electric Fund	350	441020	LATE PENALTIES-ELECTRIC	(33,961)	(64,878)	(51,500)	(65,333)	(55,500)	0.00%
Electric Fund	350	441030	RET'D CHECK-RECONNECT FEE	(8,450)	(10,150)	(7,900)	(7,440)	(7,440)	0.00%
Electric Fund	350	441040	CONNECTION FEES-ELEC	(97,295)	(369,287)	(192,200)	(364,071)	(192,200)	0.00%
Electric Fund	350	441041	UNDERGROUND ELEC SVC FEE	(34,600)	(27,000)	(41,500)	(25,800)	(21,500)	0.00%
Electric Fund	350	441060	SUBCONTRACTOR LABOR	(11,695)	(4,615)	-	-	-	0.00%
Electric Fund	350	441062	REV / SUBCONTRACTOR MATERIALS	-	(2,393)	-	-	-	0.00%
Electric Fund	350	441090	PROCEEDS-ELEC INVENTORY SALES	(4,576)	(6,475)	-	-	-	0.00%
Electric Fund	350	441096	PROCEEDS-SALE OF EQUIP/SCRAP	(28,734)	(13,112)	(12,700)	(3,882)	(4,000)	0.00%
Electric Fund	350	441097	SOLAR POWER PERMIT	(3,225)	(2,455)	-	-	(1,500)	0.00%
Electric Fund	350	491099	REVENUE-MISCELLANEOUS	(2,438)	(3,437)	(4,538)	(3,974)	(4,000)	0.00%
Electric Fund	35501010	511010	REGULAR SALARY	790,901	1,007,101	1,170,550	1,122,514	1,296,080	20.40%
Electric Fund	35501010	511030	OVERTIME	49,154	54,579	46,400	76,769	63,000	12.30%
Electric Fund	35501010	511040	SICK & VACATION PAY	37,926	30,814	-	-	-	0.00%
Electric Fund	35501010	511045	VACATION REDEMPTION	2,246	4,616	4,780	5,848	5,200	12.70%
Electric Fund	35501010	511050	ON CALL PAY	45,244	55,589	49,600	65,612	58,000	0.80%
Electric Fund	35501010	522020	SOCIAL SECURITY	71,172	86,931	101,530	95,675	107,830	17.90%
Electric Fund	35501010	522030	PENSION	80,397	83,194	114,430	92,988	119,600	18.50%
Electric Fund	35501010	522050	UNEMPLOYMENT	5,470	2,942	2,690	2,930	2,140	-46.60%
Electric Fund	35501010	532010	MEDICAL INSURANCE	93,079	172,597	211,310	219,012	223,560	29.50%
Electric Fund	35501010	532060	WORKERS COMP. PREMIUMS	28,519	34,083	41,300	38,037	46,040	22.80%
Electric Fund	35501010	532070	LIFE INSURANCE	5,799	7,507	9,640	8,357	9,480	10.60%
Electric Fund	35501010	532075	VISION CARE	484	736	840	729	750	-3.50%
Electric Fund	35501020	533090	O&M - TRAINING	21,174	14,876	16,038	16,194	26,250	31.30%
Electric Fund	35501080	529060	COST ALLOC-ALL TO ELEC	529,210	579,483	644,040	644,040	657,190	13.40%
Electric Fund	35501080	529070	COST ALLOC-METER TECH	354,507	378,231	419,123	419,123	419,117	0.00%
Electric Fund	35501080	529080	COST ALLOC-PUB WORKS	367,009	398,064	422,865	422,865	410,552	0.00%
Electric Fund	35501080	529082	COST ALLOC-BILLING	453,011	599,133	647,746	647,746	710,914	0.00%
Electric Fund	35504140	525030	O&M-TELEPHONE	2,705	2,259	2,750	2,473	2,450	-38.80%
Electric Fund	35504140	526023	O&M-UTILITIES-WATER	2,168	2,267	2,300	2,353	2,470	7.40%
Electric Fund	35504240	526017	O&M-VEHICLE GAS	24,193	26,162	30,500	30,043	25,000	-6.10%
Electric Fund	35504242	525060	O&M-SOFTWARE MAINTENANCE	4,088	6,254	7,640	7,640	12,200	93.70%
Electric Fund	35504242	526019	O&M-RADIO ELEC	-	-	-	-	5,500	175.00%
Electric Fund	35504242	526090	O&M-COMPUTERS	-	-	-	-	4,500	125.00%
Electric Fund	35504244	526010	O&M-SUPPLIES	1,414	1,454	2,500	812	2,500	-28.60%
Electric Fund	35504244	526018	O&M-UNIFORMS	9,063	17,418	30,000	28,859	35,000	-2.80%
Electric Fund	35504245	526025	O&M-SMALL TOOLS	10,661	16,043	8,000	887	10,000	-39.40%
Electric Fund	35504251	556011	O&M-GENERAL EXPENSE	128	276	-	-	4,000	100.00%
Electric Fund	35504260	526930	O&M-BOND DEBT EXPENSE	375	375	425	-	500	33.30%
Electric Fund	35504332	525011	O&M-SUBSTATIONS	5,883	117,676	32,500	32,664	72,000	-39.50%

**FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT**

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
Electric Fund	35504332	525012	O&M-DISTRIBUTION LINES	232,864	250,612	356,000	365,995	325,000	17.70%
Electric Fund	35504332	525014	O&M-VEGETATION CONTROL	1,987	18,287	92,000	59,534	55,000	83.30%
Electric Fund	35504332	525840	HORT MATERIALS & SUPPLIES	(43,693)	13,193	-	-	-	0.00%
Electric Fund	35504340	525031	O&M-CELLPHONE	2,514	2,520	3,635	3,430	4,180	39.30%
Electric Fund	35504343	525013	O&M-ENVIRONMENTAL COMPLIANCE	34,585	37,370	38,265	17,632	40,000	0.00%
Electric Fund	35504346	524029	O&M-VEHICLE GARAGE LABOR	26,392	21,878	31,500	26,745	44,000	57.00%
Electric Fund	35504347	524030	O&M-VEHICLE MAINTENANCE	19,530	44,838	38,850	24,000	24,000	-50.50%
Electric Fund	35504348	524420	EQUIPMENT RENTAL	-	-	-	-	2,500	0.00%
Electric Fund	35504350	525010	O&M-TRAFFIC SIGNALS	-	-	10,000	10,000	15,000	-26.10%
Electric Fund	35504350	526075	SIDEWALKS	-	-	-	-	10,000	0.00%
Electric Fund	35504531	525016	O&M-DEMEC POWER PURCHASED	17,773,466	20,169,499	20,492,823	23,739,164	24,086,932	0.00%
Electric Fund	35504543	523010	O&M-CONTRACT SERVICES	36,387	19,261	23,458	8,768	25,000	-36.70%
Electric Fund	35504543	523020	O&M-LEGAL SERVICES	1,795	1,643	21,440	1,440	1,440	-12.40%
Electric Fund	35504543	523030	O&M-AUDITING	5,670	1,208	13,720	13,720	16,500	-18.10%
Electric Fund	35504543	523050	O&M-ENGINEERING	137	4,973	3,000	1,563	20,000	33.30%
Electric Fund	35504543	525020	O&M-INSURANCE	119,628	135,420	150,380	150,380	184,420	36.20%
Electric Fund	35504543	525040	O&M-ADVERTISING & PRINTING	2,153	3,466	2,500	1,500	2,500	-32.20%
Electric Fund	35504543	529504	BROADBAND WIFI FEASIBILIT	-	60,792	-	-	-	0.00%
Electric Fund	35504549	525015	O&M-WAREHOUSE EXPENSE	263	342	3,500	580	2,000	0.00%
Electric Fund	35504552	527063	TREE PLANTING	-	2,246	-	-	-	0.00%
Electric Fund	35504576	528500	NEW SERVICES	-	-	50,000	25,216	50,000	0.00%
Electric Fund	35505047	526980	O&M-VEH & EQUIP REPLACEMENT	150,000	150,000	163,100	163,100	208,000	38.70%
Electric Fund	35506032	528030	INTEREST ON METER DEPOSIT	695	721	700	705	700	-3.00%
Electric Fund	35506060	528022	2016 BOND INTEREST	90,591	86,965	82,215	82,215	79,815	0.00%
Electric Fund	35507060	528021	2016 BOND PRINCIPAL	-	235,000	240,000	240,000	240,000	0.00%
Electric Fund	35509095	529020	INTERFUND TRANSFER TO GEN FUND	2,500,000	2,500,000	3,250,000	3,750,000	3,942,000	0.00%
Electric Fund Total				(1,585,856)	(708,251)	186,751	(968,885)	-	-100.00%

**FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT**

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
Sewer Fund	330	411000	INTEREST INCOME-POOLED CASH	(5,961)	(135,957)	(114,205)	(19,731)	(34,500)	370.90%
Sewer Fund	330	412020	INTEREST INCOME / INVESTMENTS	(111)	-	-	-	(215,000)	0.00%
Sewer Fund	330	421010	PROCEEDS-EQUIP&SCRAP	(287)	-	-	-	-	0.00%
Sewer Fund	330	432101	USDA GRANT-SEWER	(52,963)	-	-	-	-	0.00%
Sewer Fund	330	441009	KENT COUNTY COST ADJUST.	(2,043,311)	(2,127,747)	(2,533,811)	(2,099,530)	(2,332,578)	0.00%
Sewer Fund	330	441010	CUSTOMER BILLING-SEWER	(2,768,309)	(3,032,114)	(3,142,269)	(2,902,029)	(3,048,291)	0.00%
Sewer Fund	330	441020	LATE PENALTIES-SEWER	(4,738)	(12,542)	(10,100)	(12,414)	(10,600)	0.00%
Sewer Fund	330	491099	REVENUE-MISCELLANEOUS	(853)	(8,209)	(5,400)	(750)	-	0.00%
Sewer Fund	33301010	511010	REGULAR SALARY	215,026	224,686	268,280	221,609	295,590	25.70%
Sewer Fund	33301010	511030	OVERTIME	-	-	-	-	7,400	0.00%
Sewer Fund	33301010	511040	SICK & VACATION PAY	2,198	-	-	1,522	-	0.00%
Sewer Fund	33301010	511050	ON CALL PAY	12,341	15,755	13,500	14,439	14,500	-12.10%
Sewer Fund	33301010	521030	OVERTIME	4,507	8,674	6,800	8,328	-	0.00%
Sewer Fund	33301010	522020	SOCIAL SECURITY	19,007	19,100	21,690	19,249	23,530	18.10%
Sewer Fund	33301010	522030	PENSION	22,924	21,168	22,530	21,979	26,990	21.90%
Sewer Fund	33301010	522050	UNEMPLOYMENT	1,373	804	730	493	790	-1.70%
Sewer Fund	33301010	532010	MEDICAL INSURANCE	42,146	46,005	57,430	36,825	75,770	60.40%
Sewer Fund	33301010	532060	WORKERS COMP. PREMIUMS	8,020	7,007	9,010	8,006	10,130	31.10%
Sewer Fund	33301010	532070	LIFE INSURANCE	1,800	1,730	2,180	1,738	2,390	21.90%
Sewer Fund	33301010	532075	VISION CARE	251	243	280	188	280	13.80%
Sewer Fund	33301020	533090	O&M - TRAINING	583	846	1,500	510	1,500	0.00%
Sewer Fund	33301080	529040	COST ALLOC-ALL TO SEWER	238,364	262,090	290,984	290,984	313,429	19.60%
Sewer Fund	33304140	525030	O&M-TELEPHONE	262	314	550	355	170	-51.40%
Sewer Fund	33304140	526021	O&M-NATURAL GAS	904	672	1,400	960	960	-31.40%
Sewer Fund	33304231	524013	O&M-CHEMICALS	2,958	9,219	17,500	15,425	17,500	0.00%
Sewer Fund	33304231	524014	O&M-SERVICE CONNECTIONS	2,520	324	3,000	2,217	3,000	0.00%
Sewer Fund	33304231	524015	O&M-PUMPING POWER PURCHASED	35,247	43,385	36,300	44,534	46,300	6.70%
Sewer Fund	33304232	524012	O&M-MAINS	95	4,998	10,000	186	10,000	0.00%
Sewer Fund	33304232	524017	O&M-LIFT STATIONS	75,192	50,241	70,000	61,369	70,000	0.00%
Sewer Fund	33304240	526017	O&M-VEHICLE GAS	11,689	11,490	13,500	7,959	12,500	-3.80%
Sewer Fund	33304242	526012	O&M-COMPUTERS	1,942	-	-	-	1,000	0.00%
Sewer Fund	33304242	532506	SOFTWARE MAINTENANCE	-	2,448	2,230	-	3,120	27.50%
Sewer Fund	33304243	525040	O&M-ADVERTISING & PRINTING	946	851	1,000	-	1,000	0.00%
Sewer Fund	33304244	526010	O&M-SUPPLIES	820	697	4,000	292	4,000	0.00%
Sewer Fund	33304244	526018	O&M-UNIFORMS	1,320	1,481	3,500	182	3,500	0.00%
Sewer Fund	33304250	526075	SIDEWALKS	-	-	1,000	-	1,000	0.00%
Sewer Fund	33304251	556011	O&M-GENERAL EXPENSE	130	430	1,500	62	1,500	0.00%
Sewer Fund	33304280	529070	COST ALLOC-METER TECH	177,254	189,116	209,562	209,562	209,559	0.00%
Sewer Fund	33304280	529080	COST ALLOC-PUB WORKS	181,583	189,427	200,779	200,779	194,918	0.00%
Sewer Fund	33304280	529082	COST ALLOC-BILLING	122,945	162,840	175,941	175,941	193,886	0.00%
Sewer Fund	33304346	524029	O&M-VEHICLE GARAGE LABOR	9,859	10,841	12,000	13,695	20,000	66.70%
Sewer Fund	33304347	524030	O&M-VEHICLE MAINTENANCE	3,774	5,636	11,500	10,830	10,000	33.30%
Sewer Fund	33304348	524032	O&M-MAINT. & REPAIR EQUIPMENT	2,954	4,045	5,000	3,846	5,000	0.00%
Sewer Fund	33304349	524018	O&M-FACILITY MAINTENANCE	530	565	5,000	901	5,000	0.00%
Sewer Fund	33304531	524019	O&M-WASTEWATER TREATMENT	2,043,094	2,090,644	2,533,811	2,064,915	2,332,578	0.00%

**FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT**

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
Sewer Fund	33304531	524020	O&M-WASTEWATER TREATMENT I&I	416,460	379,616	478,194	531,382	531,273	0.00%
Sewer Fund	33304543	523010	O&M-CONTRACT SERVICES	39,380	17,401	35,000	15,061	40,000	5.30%
Sewer Fund	33304543	523020	O&M-LEGAL SERVICES	3,310	2,700	2,700	2,700	2,700	0.00%
Sewer Fund	33304543	523030	O&M-AUDITING	5,670	1,208	15,570	15,570	17,440	-2.20%
Sewer Fund	33304543	523050	O&M-ENGINEERING	12,619	1,520	4,000	-	4,000	-27.50%
Sewer Fund	33304543	523051	O&M-I&I STUDY	150,370	14,790	200,000	28,000	200,000	0.00%
Sewer Fund	33304543	525020	O&M-INSURANCE	13,253	13,865	15,440	15,440	12,610	-13.60%
Sewer Fund	33304550	523015	STREET RESTORATION	-	-	15,000	7,000	7,500	-5.20%
Sewer Fund	33305047	526980	O&M-VEH & EQUIP REPLACEMENT	10,000	10,000	83,300	83,300	98,000	880.00%
Sewer Fund	33309095	529020	INTERFUND TRANSFER TO GEN FUND	-	-	300,000	300,000	315,000	5.00%
Sewer Fund	33306060	526930	O&M-BOND DEBT EXPENSE	375	375	400	400	500	33.30%
Sewer Fund	33306060	528005	2016 BOND ISSUE INTEREST	46,205	43,088	39,088	39,088	37,088	0.00%
Sewer Fund	33306060	528007	2012 STATE REV. FUND-INT.	10,499	9,390	8,827	8,827	7,103	0.00%
Sewer Fund	33306060	528009	KENT COUNTY BYPASS-INT.	24,439	23,838	23,223	23,223	22,594	0.00%
Sewer Fund	33306060	528026	2019 USDA LOAN-INTEREST	22,441	22,006	21,626	21,626	21,118	0.00%
Sewer Fund	33307060	528004	2016 BOND ISSUE PRINCIPAL	-	200,000	200,000	200,000	210,000	0.00%
Sewer Fund	33307060	528006	2012 STATE REV. FUND-PRIN	-	56,313	56,876	56,876	58,600	0.00%
Sewer Fund	33307060	528008	KENT COUNTY BYPASS-PRIN.	-	27,103	27,719	27,719	28,347	0.00%
Sewer Fund	33307060	528025	2019 USDA LOAN-PRINCIPAL	-	30,738	31,119	31,119	31,627	0.00%
Sewer Fund Total				(876,957)	(1,074,849)	(233,717)	(187,241)	(76,679)	-59.05%

**FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT**

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
Water Fund	320	411000	INTEREST INCOME-POOLED CASH	(14,206)	(200,991)	(73,204)	(13,445)	(42,000)	687.30%
Water Fund	320	412020	INTEREST INCOME / INVESTMENTS	(256)	-	-	-	(189,000)	0.00%
Water Fund	320	441010	CUSTOMER BILLING-WATER	(3,106,330)	(3,425,479)	(3,484,073)	(3,250,155)	(3,413,963)	0.00%
Water Fund	320	441020	LATE PENALTIES-WATER	(2,870)	(7,614)	(4,900)	(7,358)	(6,300)	0.00%
Water Fund	320	441040	CONNECTION FEES-WATER	(5,070)	(40,751)	(25,000)	(26,572)	(25,000)	0.00%
Water Fund	320	441045	NEW METER FEE-WATER	(11,800)	(13,800)	(12,300)	(22,000)	(18,000)	0.00%
Water Fund	320	491071	MISC REV / AG LEASE INCOME	-	(24,000)	-	(24,000)	(11,250)	0.00%
Water Fund	320	491099	REVENUE-MISCELLANEOUS	(7,575)	-	(1,750)	-	(2,000)	0.00%
Water Fund	32201010	511010	REGULAR SALARY	215,034	225,401	268,280	221,970	295,590	23.30%
Water Fund	32201010	511030	OVERTIME	14,810	15,791	15,500	15,891	15,800	-2.80%
Water Fund	32201010	511040	SICK & VACATION PAY	2,198	-	-	1,522	-	0.00%
Water Fund	32201010	511050	ON CALL PAY	12,343	16,019	13,600	14,441	14,600	-12.40%
Water Fund	32201010	522020	SOCIAL SECURITY	19,009	19,102	22,370	19,251	24,180	21.30%
Water Fund	32201010	522030	PENSION	22,925	21,169	23,020	21,980	27,480	24.10%
Water Fund	32201010	522050	UNEMPLOYMENT	1,374	804	730	493	790	-5.20%
Water Fund	32201010	532010	MEDICAL INSURANCE	42,151	46,005	57,430	36,826	75,770	63.90%
Water Fund	32201010	532060	WORKERS COMP. PREMIUMS	8,020	6,992	9,350	8,007	10,460	43.10%
Water Fund	32201010	532070	LIFE INSURANCE	1,801	1,731	2,180	1,739	2,390	21.90%
Water Fund	32201010	532075	VISION CARE	252	244	-	189	280	13.80%
Water Fund	32201020	533090	O&M - TRAINING	1,923	2,134	2,800	2,774	6,550	133.90%
Water Fund	32204131	524015	O&M-PUMPING POWER PURCHASED	211,739	234,466	222,500	248,186	258,200	10.10%
Water Fund	32204140	525030	O&M-TELEPHONE	330	422	700	491	310	-26.50%
Water Fund	32204140	526021	O&M-NATURAL GAS	904	672	1,400	960	960	-31.40%
Water Fund	32204140	526023	O&M-UTILITIES-WATER	740	906	1,430	1,487	1,570	10.20%
Water Fund	32204231	524013	O&M-CHEMICALS	106,532	109,478	132,000	131,374	132,000	10.00%
Water Fund	32204232	524011	O&M-WELLS	5,622	15,038	85,000	34,232	85,000	0.00%
Water Fund	32204232	524012	O&M-MAINS	13,883	14,853	25,000	23,708	25,000	0.80%
Water Fund	32204240	525031	O&M-CELLPHONE	2,063	2,116	2,500	2,126	2,220	-0.20%
Water Fund	32204242	525060	O&M-SOFTWARE MAINTENANCE	1,060	2,636	8,840	8,840	3,120	17.80%
Water Fund	32204242	526012	O&M-COMPUTERS	1,942	-	-	-	1,000	0.00%
Water Fund	32204243	525040	O&M-ADVERTISING & PRINTING	1,000	1,275	1,000	-	1,000	-39.10%
Water Fund	32204244	526010	O&M-SUPPLIES	1,440	2,654	4,000	1,154	4,000	10.00%
Water Fund	32204244	526018	O&M-UNIFORMS	1,718	1,552	3,500	949	3,500	0.00%
Water Fund	32204245	524010	O&M-METERS	7,156	-	10,000	-	10,000	0.00%
Water Fund	32204250	526075	SIDEWALKS	-	-	40,000	-	40,000	0.00%
Water Fund	32204251	526015	O&M-POSTAGE	31	10	100	21	100	0.00%
Water Fund	32204251	556011	O&M-GENERAL EXPENSE	629	731	2,000	298	2,000	16.00%
Water Fund	32204280	529030	COST ALLOC-ALL TO WATER	238,364	262,090	290,984	290,984	313,429	19.60%
Water Fund	32204280	529070	COST ALLOC-METER TECH	177,254	189,114	209,562	209,562	209,559	0.00%
Water Fund	32204280	529080	COST ALLOC-PW TO WATER	181,583	189,427	200,779	200,779	194,918	0.00%
Water Fund	32204280	529082	COST ALLOC-BILLING TO WATER	122,945	162,840	175,941	175,941	193,886	0.00%
Water Fund	32204331	524014	O&M-SERVICE CONNECTIONS	5,803	9,968	15,000	14,556	15,000	50.00%
Water Fund	32204332	526019	O&M-RADIO WATER	-	-	500	-	500	0.00%
Water Fund	32204340	526017	O&M-VEHICLE GAS	11,689	11,490	13,500	7,959	12,500	-3.80%
Water Fund	32204346	524029	O&M-VEHICLE GARAGE LABOR	9,830	10,991	12,000	12,519	20,000	66.70%

FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
Water Fund	32204347	524030	O&M-VEHICLE MAINTENANCE	2,388	12,447	18,000	5,601	18,000	28.60%
Water Fund	32204349	524031	O&M-BUILDING MAINTENANCE	2,125	2,702	10,000	4,653	10,000	0.00%
Water Fund	32204349	524034	O&M-FACILITY MAINTENANCE	72,023	77,796	86,900	104,280	99,500	25.90%
Water Fund	32204543	523010	O&M-CONTRACT SERVICES	49,431	29,877	59,000	34,928	59,000	3.50%
Water Fund	32204543	523020	O&M-LEGAL SERVICES	543	2,970	2,970	2,970	2,970	-1.00%
Water Fund	32204543	523030	O&M-AUDITING	5,670	1,208	16,470	16,470	19,260	4.00%
Water Fund	32204543	523050	O&M-ENGINEERING	-	773	4,000	138	4,000	0.00%
Water Fund	32204543	525020	O&M-INSURANCE	27,380	29,408	33,910	33,910	38,210	24.10%
Water Fund	32204550	523315	O&M-STREET RESTORATION	-	-	60,000	689	60,000	24.90%
Water Fund	32205047	526980	O&M-VEH & EQUIP REPLACEMENT	74,938	74,938	33,600	33,600	46,250	-38.30%
Water Fund	32206060	528003	LOAN-WASH ST PLANT-INT.	20,620	19,429	18,151	10,696	15,801	0.00%
Water Fund	32206060	528024	DEBT SVC-INT-2012 USDA #03	86,314	83,951	82,039	82,039	79,781	0.00%
Water Fund	32207060	528002	LOAN-WASH ST PLANT-PRIN.	-	159,844	161,124	161,124	163,473	0.00%
Water Fund	32207060	528023	DEBT SVC-PRN-2012 USDA #03	-	102,049	103,961	103,961	106,220	0.00%
Water Fund	32209095	529020	INTERFUND TRANSFER TO GEN FUND	300,000	300,000	301,790	300,000	315,000	0.00%
Water Fund Total				(1,060,579)	(1,237,125)	(735,816)	(737,265)	(666,386)	-9.61%

**FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT**

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
Solid Waste Fund	340	402010	INTRAFUND XFER IN-RESERVES	-	-	-	-	(122,700)	0.00%
Solid Waste Fund	340	411000	INTEREST INCOME-POOLED CASH	(873)	(11,139)	(6,250)	(21,636)	(11,200)	453.90%
Solid Waste Fund	340	412020	INTEREST INCOME / INVESTMENTS	4	-	-	-	(6,200)	0.00%
Solid Waste Fund	340	441020	LATE PENALTIES-SOLID WASTE	(2,808)	(4,454)	(4,000)	(4,255)	(3,600)	0.00%
Solid Waste Fund	340	441070	COMMERCIAL TRASH BILLING	(69,537)	(71,286)	(77,876)	(73,482)	(78,655)	0.00%
Solid Waste Fund	340	441071	RESIDENTIAL TRASH BILLING	(1,395,166)	(1,479,592)	(1,620,068)	(1,610,823)	(1,636,268)	0.00%
Solid Waste Fund	340	441072	BULK TRASH	(650)	(950)	(900)	(900)	(900)	0.00%
Solid Waste Fund	340	441073	CONTAINER REPLACEMENT FEE	(350)	(420)	(400)	(400)	(400)	0.00%
Solid Waste Fund	34401010	511010	REGULAR SALARY	152,091	197,961	243,060	292,807	270,950	31.30%
Solid Waste Fund	34401010	511013	HOLIDAY BANK 2 PAYOFF	-	-	305	366	500	0.00%
Solid Waste Fund	34401010	511030	OVERTIME	16,630	22,116	26,600	39,681	26,750	12.50%
Solid Waste Fund	34401010	511040	SICK & VACATION PAY	8,969	2,053	-	-	-	0.00%
Solid Waste Fund	34401010	522020	SOCIAL SECURITY	11,835	14,417	19,960	22,249	21,230	40.30%
Solid Waste Fund	34401010	522030	PENSION	14,138	11,832	16,510	18,318	21,240	69.90%
Solid Waste Fund	34401010	522050	UNEMPLOYMENT	934	1,269	1,180	1,469	880	-42.90%
Solid Waste Fund	34401010	532010	MEDICAL INSURANCE	33,136	51,486	62,027	56,529	86,410	67.80%
Solid Waste Fund	34401010	532060	WORKERS COMP. PREMIUMS	5,085	5,782	8,750	8,949	9,700	59.40%
Solid Waste Fund	34401010	532070	LIFE INSURANCE	1,104	1,361	2,150	1,924	2,170	13.70%
Solid Waste Fund	34401010	532075	VISION CARE	164	176	300	244	300	5.60%
Solid Waste Fund	34401020	533090	O&M - TRAINING	3,895	4,573	3,900	1,690	5,000	9.30%
Solid Waste Fund	34401080	529050	COST ALLOC-ALL TO SOL WASTE	130,221	143,244	145,968	145,968	160,325	11.90%
Solid Waste Fund	34403032	528030	INTEREST ON METER DEPOSIT	4	4	-	-	5	0.00%
Solid Waste Fund	34404232	526110	O&M-TRASH CONTAINERS	24,013	32,438	35,484	42,060	60,000	85.00%
Solid Waste Fund	34404232	526111	O&M-YARD WASTE CANS	10,568	13,597	13,644	16,362	16,000	17.60%
Solid Waste Fund	34404240	525031	O&M-CELLPHONE	1,268	484	8,032	1,840	2,530	406.00%
Solid Waste Fund	34404242	525060	O&M-SOFTWARE MAINTENANCE	5,639	9,256	14,160	14,160	14,890	59.90%
Solid Waste Fund	34404243	525040	O&M-ADVERTISING & PRINTING	1,634	3,289	5,000	-	3,300	0.00%
Solid Waste Fund	34404244	526010	O&M-SUPPLIES	758	1,262	2,200	639	1,300	3.00%
Solid Waste Fund	34404244	526018	O&M-UNIFORMS	1,116	1,471	1,150	1,111	2,800	85.40%
Solid Waste Fund	34404251	526015	O&M-POSTAGE	14	9	500	3	20	0.00%
Solid Waste Fund	34404251	556011	O&M-GENERAL EXPENSE	774	148	1,000	715	800	166.70%
Solid Waste Fund	34404280	529080	COST ALLOC-PUB WORKS	106,438	109,842	116,520	116,520	113,119	0.00%
Solid Waste Fund	34404280	529082	COST ALLOC-BILLING	122,874	162,510	175,611	175,611	193,884	0.00%
Solid Waste Fund	34404340	526017	O&M-VEHICLE GAS	56,736	63,365	73,000	39,608	66,000	4.20%

**FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT**

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
Solid Waste Fund	34404346	524029	O&M-VEHICLE GARAGE LABOR	33,242	45,913	45,000	65,289	100,000	106.40%
Solid Waste Fund	34404347	524030	O&M-VEHICLE MAINTENANCE	114,580	146,930	160,000	101,364	148,000	0.60%
Solid Waste Fund	34404370	527042	CAP VEHICLES	-	425,170	-	-	-	0.00%
Solid Waste Fund	34404531	524210	O&M-LANDFILL FEES	297,206	303,896	319,884	312,692	320,500	5.50%
Solid Waste Fund	34404543	523010	O&M-CONTRACT SERVICES	79,638	82,235	29,866	31,437	60,000	-28.50%
Solid Waste Fund	34404543	523020	O&M-LEGAL SERVICES	-	105	-	-	-	0.00%
Solid Waste Fund	34404543	523030	O&M-AUDITING	5,670	1,208	13,720	13,720	10,900	-18.10%
Solid Waste Fund	34404543	525020	O&M-INSURANCE	11,574	13,552	14,000	14,000	14,920	10.10%
Solid Waste Fund	34405047	526980	O&M-VEH & EQUIP REPLACEMENT	30,000	30,000	54,070	54,070	54,070	80.20%
Solid Waste Fund	34406047	526071	O&M-VEHICLE LOAN PAYBACK	142,860	71,430	71,430	71,430	71,430	0.00%
Solid Waste Fund Total				(44,572)	406,543	(24,512)	(48,671)	-	-100.00%



Annual Operating Budget Proposal
For the Fiscal Year Ending June 30, 2025 (FY2025)

Internal Service Funds

City Hall
Tech Services

Customer Service
Public Works & Garage

**FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT**

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
Garage (ISF)	210	433101	COST ALLOCATED TO GARAGE	(180,406)	(208,475)	(312,840)	(312,840)	(320,664)	0.00%
Garage (ISF)	21801010	511010	REGULAR SALARY	61,638	76,331	127,220	135,432	136,030	45.90%
Garage (ISF)	21801010	511030	OVERTIME	91	581	500	431	500	-13.90%
Garage (ISF)	21801010	522020	SOCIAL SECURITY	5,743	6,505	9,600	10,715	10,130	44.60%
Garage (ISF)	21801010	522030	PENSION	7,568	7,359	9,980	10,982	10,810	-89.70%
Garage (ISF)	21801010	522050	UNEMPLOYMENT	313	347	290	340	310	-43.60%
Garage (ISF)	21801010	532010	MEDICAL INSURANCE	13,230	16,776	25,750	25,741	30,830	47.60%
Garage (ISF)	21801010	532060	WORKERS COMP. PREMIUMS	2,448	2,677	3,920	4,171	4,360	39.60%
Garage (ISF)	21801010	532070	LIFE INSURANCE	503	561	1,040	1,071	1,120	46.60%
Garage (ISF)	21801010	532075	VISION CARE	62	72	130	124	130	39.80%
Garage (ISF)	21801020	533090	O&M - TRAINING	1,181	218	3,700	120	4,000	14.30%
Garage (ISF)	21801080	549080	COST ALLOC-PUB WORKS	53,219	54,921	58,260	58,260	56,559	0.00%
Garage (ISF)	21804140	545030	O&M-TELEPHONE	175	91	825	718	650	225.00%
Garage (ISF)	21804140	545031	O&M-CELLPHONE	485	507	1,030	483	500	-54.50%
Garage (ISF)	21804232	546990	O&M-INVENTORY ISSUED	(20,055)	-	-	-	-	0.00%
Garage (ISF)	21804240	546017	O&M-VEHICLE GAS	1,247	1,339	1,500	1,351	2,000	33.30%
Garage (ISF)	21804242	545060	O&M-SOFTWARE MAINTENANCE	13,885	15,053	16,810	16,810	18,570	19.70%
Garage (ISF)	21804242	546012	COMPUTER	-	347	-	-	500	-66.70%
Garage (ISF)	21804244	546010	O&M-SUPPLIES	2,955	3,189	4,000	4,283	4,000	0.00%
Garage (ISF)	21804244	546018	O&M-UNIFORMS	1,567	1,272	4,500	2,131	3,500	-22.20%
Garage (ISF)	21804347	524030	O&M-VEHICLE MAINTENANCE	24	338	1,500	2,074	3,000	0.00%
Garage (ISF)	21804347	544030	O&M-VEHICLE MAINTENANCE	-	-	-	-	-	0.00%
Garage (ISF)	21804347	546060	O&M-GARAGE EXPENSE	6,746	4,507	6,000	5,189	14,830	147.20%
Garage (ISF)	21804349	544031	O&M-BUILDING MAINTENANCE	2,979	3,263	20,025	-	3,600	1.80%
Garage (ISF)	21804371	544034	O&M-FACILITY MAINT.-FUEL SYST	365	6,662	3,000	1,364	3,000	-55.00%
Garage (ISF)	21804543	543010	O&M-CONTRACT SERVICES	293	441	600	622	665	10.80%
Garage (ISF)	21804543	543030	O&M-AUDITING	1,890	403	4,580	4,580	3,400	-18.10%
Garage (ISF)	21804543	545020	O&M-INSURANCE	3,249	3,516	3,850	3,850	4,470	24.20%
Garage (ISF)	21805047	546980	O&M-VEH & EQUIP REPLACEMENT	3,333	3,333	3,200	3,200	3,200	-4.00%
Garage (ISF)	21806060	546070	O&M-LOAN PAYBACK ELECT. RES.	-	-	-	-	-	0.00%
Garage (ISF) Total				(15,272)	2,132	(1,030)	(18,796)	-	-100.00%

**FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT**

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
Public Works (ISF)	220	411020	COST ALLOCATED TO WATER	(181,583)	(189,427)	(199,432)	(199,432)	(194,918)	0.00%
Public Works (ISF)	220	411030	COST ALLOCATED TO SEWER	(181,583)	(189,427)	(199,432)	(199,432)	(194,918)	0.00%
Public Works (ISF)	220	411040	COST ALLOCATED TO SOL WASTE	(106,438)	(109,842)	(116,520)	(116,520)	(113,119)	0.00%
Public Works (ISF)	220	411050	COST ALLOCATED TO ELECTRIC	(367,009)	(398,064)	(403,691)	(403,691)	(410,522)	0.00%
Public Works (ISF)	220	411060	COST ALLOCATED TO STREETS	(95,794)	(98,858)	(104,868)	(104,868)	(101,807)	0.00%
Public Works (ISF)	220	411092	COST ALLOCATED TO PLANNING	(10,644)	(10,984)	(11,652)	(11,652)	(11,312)	0.00%
Public Works (ISF)	220	411095	COST ALLOCATED TO TECH SVCS	(85,150)	(87,874)	(93,216)	(93,216)	(90,495)	0.00%
Public Works (ISF)	220	433101	COST ALLOCATED TO GARAGE	(53,219)	(54,921)	(58,260)	(58,260)	(56,559)	0.00%
Public Works (ISF)	22801010	511010	REGULAR SALARY	548,007	564,911	686,770	620,477	631,240	-3.10%
Public Works (ISF)	22801010	511030	OVERTIME	2,504	3,009	2,000	8,320	3,000	-9.10%
Public Works (ISF)	22801010	511040	SICK & VACATION PAY	1,077	1,922	-	6,964	-	0.00%
Public Works (ISF)	22801010	522020	SOCIAL SECURITY	42,826	42,433	52,350	49,699	47,400	-4.40%
Public Works (ISF)	22801010	522030	PENSION	48,974	44,047	52,150	51,264	53,840	7.90%
Public Works (ISF)	22801010	522050	UNEMPLOYMENT	2,574	1,852	1,520	1,546	1,510	-51.00%
Public Works (ISF)	22801010	532010	MEDICAL INSURANCE	79,311	109,478	112,490	113,417	126,270	14.90%
Public Works (ISF)	22801010	532060	WORKERS COMP. PREMIUMS	5,190	4,298	8,660	6,558	8,790	-9.70%
Public Works (ISF)	22801010	532070	LIFE INSURANCE	4,256	3,839	5,060	4,503	4,670	-5.20%
Public Works (ISF)	22801010	532075	VISION CARE	438	417	530	390	470	-15.00%
Public Works (ISF)	22801020	533090	O&M - TRAINING	10,321	14,324	23,400	8,932	29,830	65.70%
Public Works (ISF)	22804140	555030	O&M-TELEPHONE	1,167	1,870	2,970	2,802	4,010	114.30%
Public Works (ISF)	22804140	555031	O&M-CELLPHONE	1,930	1,928	2,400	2,266	2,020	-1.50%
Public Works (ISF)	22804240	556017	O&M-VEHICLE GAS	3,440	2,515	3,400	1,374	2,500	-26.50%
Public Works (ISF)	22804242	555060	O&M-SOFTWARE MAINTENANCE	1,665	8,363	11,510	11,510	14,010	65.90%
Public Works (ISF)	22804242	556019	O&M-RADIO PW	-	-	500	-	-	0.00%
Public Works (ISF)	22804242	556090	O&M-COMPUTERS	-	-	-	-	4,500	12.50%
Public Works (ISF)	22804243	555040	O&M-ADVERTISING & PRINTING	721	408	500	500	800	0.00%
Public Works (ISF)	22804244	556010	O&M-SUPPLIES	5,950	9,647	9,550	4,528	8,000	-22.50%
Public Works (ISF)	22804244	556018	O&M-UNIFORMS	912	1,145	1,200	1,055	3,260	166.10%
Public Works (ISF)	22804245	556920	O&M-OFFICE EQUIPMENT	-	3,853	500	156	10,590	150.50%
Public Works (ISF)	22804251	556011	O&M-GENERAL EXPENSE	1,462	2,286	4,000	4,284	4,000	60.00%
Public Works (ISF)	22804251	556015	O&M-POSTAGE	2,477	2,506	2,000	1,690	2,000	-20.30%
Public Works (ISF)	22804340	556021	O&M-NATURAL GAS	20,923	21,773	25,700	23,376	22,400	-12.80%
Public Works (ISF)	22804340	556022	O&M-UTILITIES-POWER	52,334	55,246	59,920	61,960	67,150	20.80%
Public Works (ISF)	22804340	556023	O&M-UTILITIES-WATER	4,588	4,757	4,900	4,964	5,200	6.10%

**FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT**

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
Public Works (ISF)	22804342	556013	O&M-COPIER	3,577	3,490	3,380	3,971	3,600	0.00%
Public Works (ISF)	22804346	524029	O&M-VEHICLE GARAGE LABOR	2,125	1,560	3,000	2,610	4,000	-1960.50%
Public Works (ISF)	22804346	554029	O&M-VEHICLES-GARAGE LABOR	-	-	-	-	-	0.00%
Public Works (ISF)	22804347	524030	O&M-VEHICLE MAINTENANCE	750	1,427	3,000	265	1,000	75.40%
Public Works (ISF)	22804347	554030	O&M-VEHICLE MAINTENANCE	-	-	-	-	-	0.00%
Public Works (ISF)	22804349	554031	O&M-BUILDING MAINTENANCE	26,984	19,516	59,000	46,500	43,000	96.60%
Public Works (ISF)	22804349	554034	O&M-FACILITY MAINTENANCE	36,522	-	-	-	-	0.00%
Public Works (ISF)	22804543	553010	O&M-CONTRACT SERVICES	6,163	12,694	7,500	3,028	9,300	-28.70%
Public Works (ISF)	22804543	553015	O&M-CLEANING	36,606	37,064	38,000	33,921	40,500	6.50%
Public Works (ISF)	22804543	553020	O&M-LEGAL SERVICES	760	253	-	-	-	0.00%
Public Works (ISF)	22804543	553030	O&M-AUDITING	3,780	805	9,150	9,150	6,800	-18.10%
Public Works (ISF)	22804543	553050	ENGINEERING	-	-	-	-	-	0.00%
Public Works (ISF)	22804543	555020	O&M-INSURANCE	3,077	3,295	3,640	3,640	3,190	-8.90%
Public Works (ISF)	22805047	556980	O&M-VEH & EQUIP REPLACEMENT	1,500	1,500	4,800	4,800	4,800	220.00%
Public Works (ISF) Total				(116,531)	(150,967)	18,380	(86,651)	-	-100.00%

**FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT**

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
Tech Services (ISF)	230	411020	COST ALLOCATED TO WATER	(177,254)	(189,114)	(209,562)	(209,562)	(209,559)	0.00%
Tech Services (ISF)	230	411030	COST ALLOCATED TO SEWER	(177,254)	(189,116)	(209,562)	(209,562)	(209,559)	0.00%
Tech Services (ISF)	230	411050	COST ALLOCATED TO ELECTRIC	(354,507)	(378,231)	(419,123)	(419,123)	(419,117)	0.00%
Tech Services (ISF)	230	441045	NEW METER FEE	(23,695)	-	-	-	-	0.00%
Tech Services (ISF)	230	441053	PROCEEDS-MATERIALS	(2,500)	-	-	-	-	0.00%
Tech Services (ISF)	23801010	511010	REGULAR SALARY	200,304	201,674	226,770	221,046	225,710	7.50%
Tech Services (ISF)	23801010	511030	OVERTIME	4,251	3,524	3,700	2,499	3,600	-2.70%
Tech Services (ISF)	23801010	511045	VACATION REDEMPTION	1,196	1,268	1,380	1,613	1,420	11.90%
Tech Services (ISF)	23801010	511050	ON CALL PAY	9,402	8,705	9,600	10,964	9,800	6.70%
Tech Services (ISF)	23801010	522020	SOCIAL SECURITY	16,880	16,917	19,110	18,634	18,790	6.80%
Tech Services (ISF)	23801010	522030	PENSION	23,955	21,092	-	24,615	25,320	14.00%
Tech Services (ISF)	23801010	522050	UNEMPLOYMENT	938	809	550	511	470	-43.00%
Tech Services (ISF)	23801010	532010	MEDICAL INSURANCE	29,608	32,200	34,940	34,932	41,830	29.90%
Tech Services (ISF)	23801010	532060	WORKERS COMP. PREMIUMS	6,606	6,014	7,090	6,890	7,770	23.40%
Tech Services (ISF)	23801010	532070	LIFE INSURANCE	1,488	1,416	1,600	1,756	1,720	6.40%
Tech Services (ISF)	23801010	532075	VISION CARE	185	185	190	185	190	2.20%
Tech Services (ISF)	23801020	533090	O&M - TRAINING	2,600	3,799	4,000	-	4,000	0.00%
Tech Services (ISF)	23804051	556011	O&M / GENERAL EXPENSE	-	-	-	-	200	14.30%
Tech Services (ISF)	23804140	545030	O&M-TELEPHONE	-	178	550	355	650	225.00%
Tech Services (ISF)	23804240	566017	O&M-VEHICLE GAS	3,532	3,416	4,200	2,394	3,800	-9.50%
Tech Services (ISF)	23804242	536619	O&M-RADIO TECH SV	-	-	-	-	1,000	0.00%
Tech Services (ISF)	23804244	566010	O&M-SUPPLIES	267	502	1,000	122	500	-28.60%
Tech Services (ISF)	23804244	566018	O&M-UNIFORMS	-	247	6,000	3,708	6,000	141.90%
Tech Services (ISF)	23804245	566025	O&M-SMALL TOOLS	144	235	1,000	531	1,000	0.00%
Tech Services (ISF)	23804340	565031	O&M-CELLPHONE	1,976	1,995	2,050	2,020	2,130	1.40%
Tech Services (ISF)	23804342	536560	O&M-SOFTWARE MAINTENANCE	163,719	178,172	184,320	184,320	181,780	-0.20%
Tech Services (ISF)	23804342	566090	O&M-COMPUTERS	29	-	-	-	2,000	0.00%
Tech Services (ISF)	23804345	564010	O&M-METERS	110,463	78,424	154,000	145,399	150,000	42.90%
Tech Services (ISF)	23804346	524029	O&M-VEHICLE GARAGE LABOR	3,375	2,865	3,900	930	3,000	0.00%
Tech Services (ISF)	23804347	524030	O&M-VEHICLE MAINTENANCE	5,893	1,315	1,800	325	3,000	0.00%
Tech Services (ISF)	23804350	565017	O&M-FIBER MAINTENANCE	10,734	-	10,000	5,000	10,000	-30.90%
Tech Services (ISF)	23804350	565019	O&M-SCADA SYSTEM	17,579	25,448	25,000	14,258	25,000	-4.20%
Tech Services (ISF)	23804380	569081	COST ALLOC-PUB WORKS	85,150	87,874	93,216	93,216	90,495	0.00%
Tech Services (ISF)	23804543	563010	O&M-CONTRACT SERVICES	2,013	285	3,000	1,500	3,000	-25.90%
Tech Services (ISF)	23804543	563030	O&M-AUDITING	945	201	2,290	2,290	1,700	-18.10%
Tech Services (ISF)	23804543	565020	O&M-INSURANCE	2,868	2,930	3,150	3,150	3,560	11.30%
Tech Services (ISF)	23805047	536698	O&M-VEH & EQUIP REPLACEMENT	5,250	5,250	8,800	8,800	8,800	67.60%
Tech Services (ISF) Total				(23,859)	(69,519)	(25,040)	(46,281)	-	-100.00%

**FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT**

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
Customer Svc (ISF)	240	411020	COST ALLOCATED TO WATER	(122,945)	(162,840)	(175,776)	(175,776)	(193,886)	0.00%
Customer Svc (ISF)	240	411030	COST ALLOCATED TO SEWER	(122,945)	(162,840)	(175,776)	(175,776)	(193,886)	0.00%
Customer Svc (ISF)	240	411040	COST ALLOCATED TO SOL WASTE	(122,874)	(162,510)	(175,611)	(175,611)	(193,884)	0.00%
Customer Svc (ISF)	240	411050	COST ALLOCATED TO ELECTRIC	(453,011)	(599,133)	(647,746)	(647,746)	(710,914)	0.00%
Customer Svc (ISF)	240	431101	COST ALLOC-GENERAL FUND	(10,136)	(43,800)	(50,240)	(50,240)	(48,200)	0.00%
Customer Svc (ISF)	240	491099	REVENUE-MISCELLANEOUS	-	(3,733)	-	-	-	0.00%
Customer Svc (ISF)	24144542	565062	O&M-CAMA-SOFTWARE MAINT.	8,380	8,800	9,240	11,088	9,700	10.20%
Customer Svc (ISF)	24144542	566019	O&M-TAX EXPENSE	1,966	6,379	9,000	4,085	6,500	1.60%
Customer Svc (ISF)	24144543	563011	O&M-TAX ASSESSOR SERVICES	7,000	(9,100)	32,000	15,120	32,000	0.00%
Customer Svc (ISF)	24801010	511010	REGULAR SALARY	387,076	454,143	534,710	566,144	607,260	21.80%
Customer Svc (ISF)	24801010	511020	TEMPORARY WAGES	6,326	-	-	-	-	0.00%
Customer Svc (ISF)	24801010	511030	OVERTIME	5,706	4,102	5,000	5,961	5,200	4.00%
Customer Svc (ISF)	24801010	511040	SICK & VACATION PAY	55	-	-	-	-	0.00%
Customer Svc (ISF)	24801010	511045	VACATION REDEMPTION	-	996	1,050	-	1,120	-59.70%
Customer Svc (ISF)	24801010	522020	SOCIAL SECURITY	29,913	33,942	40,910	42,325	45,320	15.80%
Customer Svc (ISF)	24801010	522030	PENSION	43,569	45,660	56,530	58,002	64,180	27.60%
Customer Svc (ISF)	24801010	522050	UNEMPLOYMENT	2,893	1,928	1,600	1,894	1,690	-56.40%
Customer Svc (ISF)	24801010	532010	MEDICAL INSURANCE	102,084	126,508	154,980	147,557	186,220	40.80%
Customer Svc (ISF)	24801010	532060	WORKERS COMP. PREMIUMS	500	733	740	1,586	750	-1.40%
Customer Svc (ISF)	24801010	532070	LIFE INSURANCE	3,176	3,601	4,340	4,555	4,900	19.50%
Customer Svc (ISF)	24801010	532075	VISION CARE	489	552	620	588	620	1.60%
Customer Svc (ISF)	24801020	533090	O&M - TRAINING	412	629	1,600	779	3,700	117.60%
Customer Svc (ISF)	24804240	565030	O&M-TELEPHONE	2,205	4,813	9,250	9,069	9,450	96.30%
Customer Svc (ISF)	24804240	566017	O&M-VEHICLE GAS	63	95	200	83	200	0.00%
Customer Svc (ISF)	24804242	566013	O&M-COPIER	3,873	4,693	5,920	5,949	6,000	23.50%
Customer Svc (ISF)	24804243	563060	O&M-COLLECTION EXPENSE	1,371	548	2,000	-	4,000	0.00%
Customer Svc (ISF)	24804243	565020	O&M-INSURANCE	5,708	6,460	7,160	7,160	9,040	39.90%
Customer Svc (ISF)	24804243	566930	O&M-BANK CHARGES-CREDIT CARD	95,143	138,832	150,000	138,832	150,000	8.00%
Customer Svc (ISF)	24804244	566010	O&M-SUPPLIES	5,978	5,556	7,500	5,161	6,000	0.00%
Customer Svc (ISF)	24804245	566920	O&M-OFFICE FURNITURE	2,327	3,042	-	-	-	0.00%

**FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT**

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
Customer Svc (ISF)	24804246	524029	O&M-VEHICLE GARAGE LABOR	-	425	1,000	-	1,000	0.00%
Customer Svc (ISF)	24804247	524030	O&M-VEHICLE MAINTENANCE	-	10	900	164	900	0.00%
Customer Svc (ISF)	24804248	565061	O&M-PITNEY BOWES EQUIP MAINT.	2,622	2,664	3,200	2,905	3,200	-20.00%
Customer Svc (ISF)	24804251	556011	O&M-GENERAL EXPENSE	643	1,281	1,500	1,008	1,500	11.10%
Customer Svc (ISF)	24804251	566012	O&M-COMPUTER	15,593	-	-	-	6,500	116.70%
Customer Svc (ISF)	24804251	566015	O&M-POSTAGE	11,949	8,938	15,000	10,820	12,500	25.00%
Customer Svc (ISF)	24804340	566022	O&M-UTILITIES-POWER	9,539	10,639	11,990	11,209	12,280	15.40%
Customer Svc (ISF)	24804340	566023	O&M-UTILITIES-WATER	542	661	600	660	700	0.00%
Customer Svc (ISF)	24804349	564031	O&M-BUILDING MAINTENANCE	3,644	3,546	3,000	932	3,000	-15.40%
Customer Svc (ISF)	24804542	565060	SOFTWARE MAINTENANCE	-	25,205	31,490	27,624	33,260	32.00%
Customer Svc (ISF)	24804543	563010	O&M-CONTRACT SERVICES	7,913	7,966	5,000	5,584	6,200	-25.30%
Customer Svc (ISF)	24804543	563012	O&M-BILLPRINT OPS	55,278	60,575	66,000	63,082	72,880	0.00%
Customer Svc (ISF)	24804543	563015	O&M-CLEANING	5,856	6,021	7,000	6,794	8,000	18.50%
Customer Svc (ISF)	24804543	563020	O&M-LEGAL SERVICES	24,006	1,182	5,000	179	1,000	-80.00%
Customer Svc (ISF)	24804543	563030	O&M-AUDITING	2,835	604	6,860	6,860	5,100	-18.10%
Customer Svc (ISF)	24804543	565040	ADVERTISING & PRINTING	-	17,510	20,600	12,806	18,000	0.00%
Customer Svc (ISF)	24804553	565041	MARKETING	-	-	-	-	-	0.00%
Customer Svc (ISF)	24805047	566980	O&M-VEH & EQUIP REPLACEMENT	1,500	1,500	900	-	900	-40.00%
Customer Svc (ISF) Total				26,222	(143,218)	(10,760)	(48,584)	-	-100.00%

**FY2025 BUDGET PROPOSAL
DETAIL BY FUND & ACCOUNT**

Fund	Org	Object	Account	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
City Hall (ISF)	250	411001	COST ALLOCATED TO CITY ADMIN	(21,756)	(35,810)	(19,481)	(19,481)	(17,731)	0.00%
City Hall (ISF)	250	411002	COST ALLOCATED TO CITY COUNCIL	(21,756)	(35,810)	(38,961)	(38,961)	(35,462)	0.00%
City Hall (ISF)	250	411004	COST ALLOCATED TO IT	(7,679)	(12,639)	(13,751)	(13,751)	(12,516)	0.00%
City Hall (ISF)	250	411016	COST ALLOCATED TO BILLING-C/S	(7,679)	(12,639)	(19,481)	(19,481)	(17,731)	-8.98%
City Hall (ISF)	25801010	511010	REGULAR SALARY	-	2,081	1,246	1,367	1,340	-44.40%
City Hall (ISF)	25801010	522020	SOCIAL SECURITY	-	132	100	100	100	-41.90%
City Hall (ISF)	25801010	522030	PENSION	-	100	110	73	80	-61.20%
City Hall (ISF)	25801010	522050	UNEMPLOYMENT	-	2	10	3	20	-9.10%
City Hall (ISF)	25801010	532010	MEDICAL INSURANCE	-	88	230	227	280	-47.80%
City Hall (ISF)	25801010	532060	WORKERS COMP. PREMIUMS	-	56	40	39	50	-37.50%
City Hall (ISF)	25801010	532070	LIFE INSURANCE	-	15	20	10	20	0.00%
City Hall (ISF)	25801010	532075	VISION CARE	-	2	-	1	10	400.00%
City Hall (ISF)	25804042	556013	O&M-COPIER	-	-	3,380	3,563	4,900	0.00%
City Hall (ISF)	25804340	516023	O&M-UTILITIES-WATER	1,252	1,280	1,400	1,282	1,400	0.00%
City Hall (ISF)	25804340	516024	O&M-FUEL OIL	7,866	9,464	8,998	7,567	8,900	-7.30%
City Hall (ISF)	25804340	581622	O&M-UTILITIES-POWER	9,770	10,838	10,300	10,085	11,300	4.30%
City Hall (ISF)	25804343	513010	O&M-CONTRACT SERVICES	15,942	9,434	3,931	2,281	5,100	-55.70%
City Hall (ISF)	25804344	581601	O&M-MATERIALS & SUPPLIES	318	1,178	1,642	1,650	2,000	66.70%
City Hall (ISF)	25804349	513015	O&M-CLEANING SERVICE	10,955	12,360	16,000	12,360	15,000	7.40%
City Hall (ISF)	25804349	514031	O&M-BUILDING MAINTENANCE	7,483	35,135	41,329	38,232	26,000	-26.00%
City Hall (ISF)	25804942	535060	O&M-SOFTWARE MAINTENANCE	-	-	6,603	6,603	6,940	0.00%
City Hall (ISF) Total				(5,283)	(14,734)	3,666	(6,231)	-	-100.00%
Grand Total				\$ (4,015,851)	\$ (2,870,522)	\$ 175,530	\$ (2,377,549)	\$ (743,065)	-68.75%



FY25 Budget Draft

Consolidated O&M Summary

May 28, 2024 Budget Workshop

**CITY OF MILFORD
FISCAL YEAR 2024-25
CONSOLIDATED (O&M ONLY)**

**FY25 OPERATING BUDGET SUMMARY
DRAFT v1 (5/22/2024)**

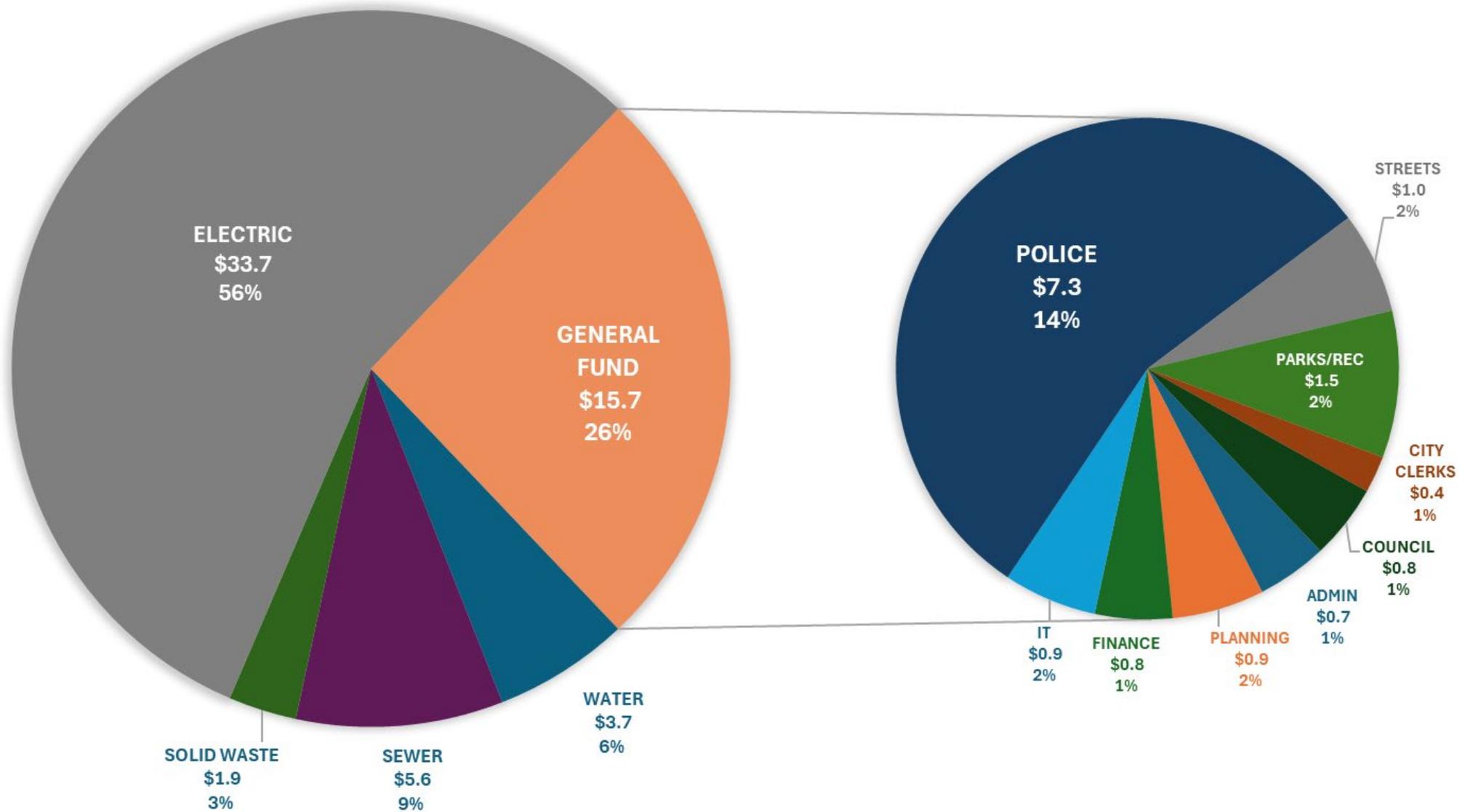
FUND / DEPARTMENT	CURRENT REVENUE	APPLICATION OF RESERVES	TOTAL FUNDING	OPERATIONS & MAINTENANCE	DEBT SERVICE	AVAILABLE FOR CAPITAL	TOTAL EXPENDITURES
GENERAL FUND							
ADMINISTRATION	13,215,822	1,112,000	14,327,822	705,896	-	-	705,896
PLANNING	446,000	-	446,000	926,352	-	-	926,352
FINANCE	-	-	-	775,815	-	-	775,815
INFORMATION TECHNOLOGY	-	-	-	938,896	-	-	938,896
POLICE	550,250	100,000	650,250	8,016,260	640,048	-	8,656,308
STREETS	-	110,000	110,000	1,017,357	-	-	1,017,357
PARKS & RECREATION	83,000	-	83,000	1,474,990	-	-	1,474,990
CITY CLERKS	-	-	-	370,896	-	-	370,896
COUNCIL	-	-	-	750,562	-	-	750,562
TOTAL GENERAL FUND	\$ 14,295,072	\$ 1,322,000	\$ 15,617,072	\$ 14,977,024	\$ 640,048	\$ -	\$ 15,617,072
WATER	3,707,513	-	3,707,513	2,672,352	365,275	669,886	3,707,513
SEWER	5,640,969	-	5,640,969	4,828,813	416,977	395,179	5,640,969
SOLID WASTE	1,737,223	122,000	1,859,223	1,859,223	-	-	1,859,223
ELECTRIC	32,519,238	1,185,272	33,704,510	33,384,195	320,315	-	33,704,510
TOTAL BUDGET	\$ 57,900,015	\$ 2,629,272	\$ 60,529,287	\$ 57,721,606	\$ 1,742,616	\$ 1,065,065	\$ 60,529,288



FY25 Budget Draft

Consolidated Expenditures

FY25 Budget Draft – Consolidated Expenditures by Fund



FY25 Budget Draft

Consolidated Expenditures By Fund

CITY OF MILFORD
FISCAL YEAR 2024-25
CONSOLIDATED (O&M ONLY)

FY25 OPERATING BUDGET SUMMARY
DRAFT v2 (5/24/2024)

FUND / DEPARTMENT	OPERATIONS & MAINTENANCE	DEBT SERVICE	AVAILABLE FOR CAPITAL	TOTAL EXPENDITURES
GENERAL FUND				
ADMINISTRATION	\$ 710,326	\$ -	\$ -	\$ 710,326
PLANNING	929,502	-	-	929,502
FINANCE	778,965	-	-	778,965
INFORMATION TECHNOLOGY	942,046	-	-	942,046
POLICE	8,034,830	640,048	-	8,674,878
STREETS	1,026,797	-	-	1,026,797
PARKS & RECREATION	1,484,430	-	-	1,484,430
CITY CLERKS	372,476	-	-	372,476
COUNCIL	753,712	-	-	753,712
TOTAL GENERAL FUND	\$ 15,033,084	\$ 640,048	\$ -	\$ 15,673,132
WATER	2,675,852	365,275	666,386	3,707,513
SEWER	5,147,313	416,977	76,679	5,640,969
SOLID WASTE	1,859,923	-	-	1,859,923
ELECTRIC	33,390,495	320,315	-	33,710,810
TOTAL BUDGET	\$ 58,106,667	\$ 1,742,616	\$ 743,065	\$ 60,592,347

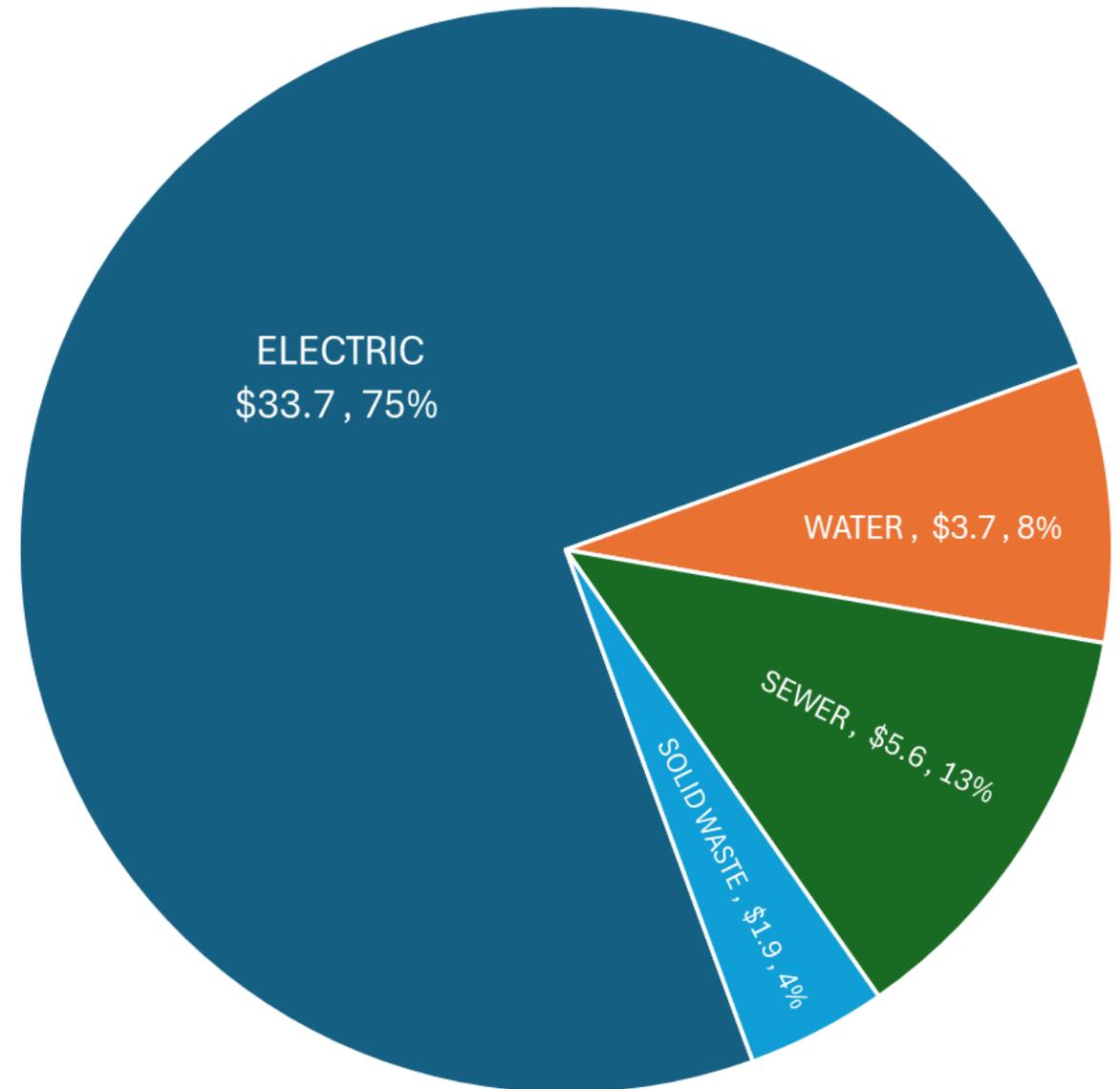


FY25 Budget Draft

Utility Fund Revenue

FY25 Budget Draft Utility Fund Revenue

\$ 44.9 million



FY25 Budget Draft vs FY24 Budget Proposal

Utility Fund Revenue

CITY OF MILFORD
FISCAL YEAR 2024-25
CONSOLIDATED (O&M ONLY)

CITY OF MILFORD
FISCAL YEAR 2023-24
CONSOLIDATED (O&M ONLY)

FUND / DEPARTMENT	CURRENT REVENUE	APPLICATION OF RESERVES	TOTAL FUNDING	CURRENT REVENUE	APPLICATION OF RESERVES	TOTAL FUNDING	FY25 vs FY24
WATER	\$ 3,707,513	\$ -	\$ 3,707,513	\$ 3,601,227	\$ -	\$ 3,601,227	\$ 106,286
SEWER	5,640,969	-	5,640,969	5,805,785	-	5,805,785	(164,816)
SOLID WASTE	1,737,223	122,700	1,859,923	1,710,494	3,047	1,713,541	146,382
ELECTRIC	32,820,079	890,731	33,710,810	28,893,293	-	28,893,294	4,817,517

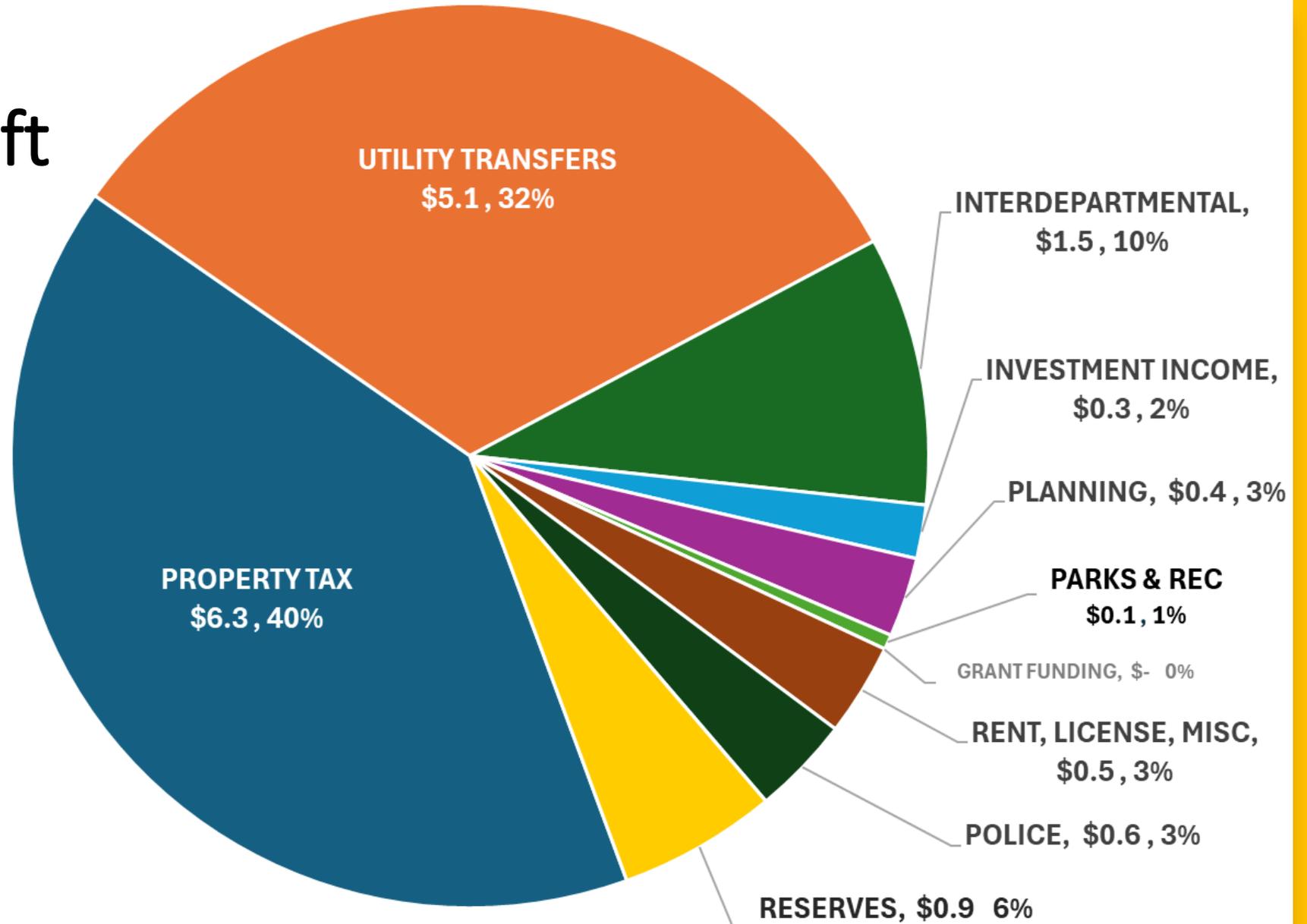


FY25 Budget Draft

General Fund Revenue

FY25 Budget Draft General Fund Revenue

\$ 15.7 million



FY25 Budget Draft – General Fund Revenue

CITY OF MILFORD
 FISCAL YEAR 2024-25
 CONSOLIDATED (O&M ONLY)

FY25 OPERATING BUDGET SUMMARY
 DRAFT v2 (5/24/2024)

FUND / DEPARTMENT	CURRENT REVENUE	APPLICATION OF RESERVES	TOTAL FUNDING	OPERATIONS & MAINTENANCE	DEBT SERVICE	AVAILABLE FOR CAPITAL	TOTAL EXPENDITURES
GENERAL FUND							
ADMINISTRATION	\$ 13,215,822	\$ 1,168,060	\$ 14,383,882	\$ 710,326	\$ -	\$ -	\$ 710,326
PLANNING	446,000	-	446,000	929,502	-	-	929,502
FINANCE	-	-	-	778,965	-	-	778,965
INFORMATION TECHNOLOGY	-	-	-	942,046	-	-	942,046
POLICE	550,250	100,000	650,250	8,034,830	640,048	-	8,674,878
STREETS	-	110,000	110,000	1,026,797	-	-	1,026,797
PARKS & RECREATION	83,000	-	83,000	1,484,430	-	-	1,484,430
CITY CLERKS	-	-	-	372,476	-	-	372,476
COUNCIL	-	-	-	753,712	-	-	753,712
TOTAL GENERAL FUND	\$ 14,295,072	\$ 1,378,060	\$ 15,673,132	\$ 15,033,084	\$ 640,048	\$ -	\$ 15,673,132
WATER	3,707,513	-	3,707,513	2,675,852	365,275	666,386	3,707,513
SEWER	5,640,969	-	5,640,969	5,147,313	416,977	76,679	5,640,969
SOLID WASTE	1,737,223	122,700	1,859,923	1,859,923	-	-	1,859,923
ELECTRIC	32,820,079	890,731	33,710,810	33,390,495	320,315	-	33,710,810
TOTAL BUDGET	\$ 58,200,856	\$ 2,391,491	\$ 60,592,347	\$ 58,106,667	\$ 1,742,616	\$ 743,065	\$ 60,592,348

FY25 Budget Draft vs FY24 Budget Proposal

General Fund Revenue

CITY OF MILFORD
FISCAL YEAR 2024-25
CONSOLIDATED (O&M ONLY)

CITY OF MILFORD
FISCAL YEAR 2023-24
CONSOLIDATED (O&M ONLY)

FUND / DEPARTMENT	CURRENT REVENUE	APPLICATION OF RESERVES	TOTAL FUNDING	CURRENT REVENUE	APPLICATION OF RESERVES	TOTAL FUNDING	FY25 vs FY24
GENERAL FUND							
ADMINISTRATION	\$ 13,215,822	\$ 1,168,060	\$ 14,383,882	\$ 11,356,148	\$ 1,150,386	\$ 12,506,534	\$ 1,877,348
PLANNING	446,000	-	446,000	522,000	-	522,000	(76,000)
FINANCE	-	-	-	-	-	-	-
INFORMATION TECHNOLOGY	-	-	-	-	-	-	-
POLICE	550,250	100,000	650,250	523,680	200,000	723,680	(73,430)
STREETS	-	110,000	110,000	-	70,000	70,000	40,000
PARKS & RECREATION	83,000	-	83,000	70,000	-	70,000	13,000
CITY CLERKS	-	-	-	-	-	-	-
COUNCIL	-	-	-	-	-	-	-
TOTAL GENERAL FUND	\$ 14,295,072	\$ 1,378,060	\$ 15,673,132	\$ 12,471,828	\$ 1,420,386	\$ 13,892,214	\$ 1,780,918

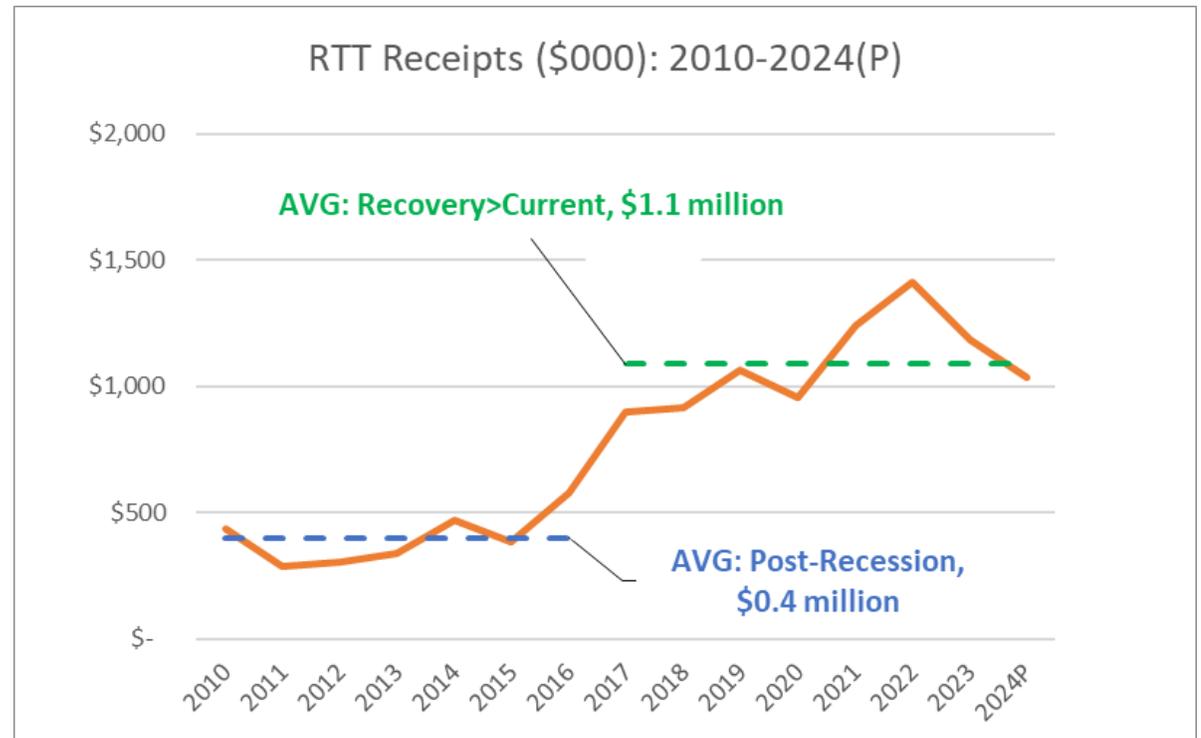
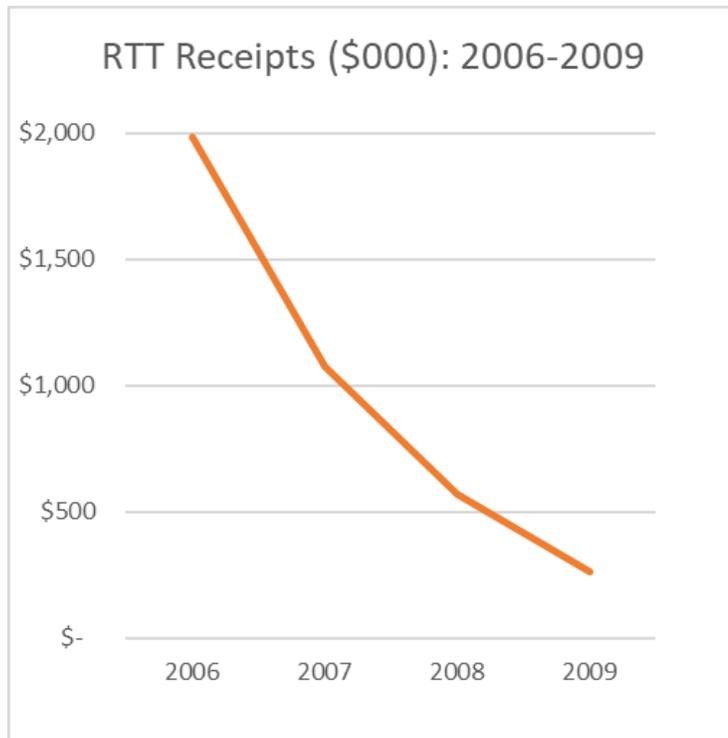


FY25 Budget Draft

Realty Transfer Taxes (RTT)

FY25 Budget Draft – Realty Transfer Taxes (RTT)

- FY21–FY26 Structural Balance Initiative: Swap \$100k in RTT for \$0.01 in Prop Tax/Yr
 - RTT O&M Support \$500k in FY21 to \$100k in FY25; \$0 in FY26
 - Retain RTT Funding for Capital, Improve Structural Balance, *Adjust Capital Spending as Needed*
 - FY24 RTT Expectations were \$600k, Projection is \$1 million; *Leverage Difference in O&M Budget*
 - FY25 Budget Adjusts O&M/Capital Spending Mix *as Needed*





FY25 Budget Draft

Citywide Personnel

**City of Milford Personnel Count
FY2024 Approved vs FY2025 Proposed**

FUND	DEPARTMENT	FY25 PROPOSED	FY24 APPROVED	INCREASE/ (DECREASE)	CHANGE
GENERAL FUND	POLICE	54.4	50.8	3.6	Crime Analyst, 2 Dispatch and other postions no longer vacant/full year budget
GENERAL FUND	PARKS & RECREATION	7.4	8.1	(0.8)	Reduced by Horticulturist
GENERAL FUND	PLANNING	7.0	6.8	0.2	No new positions; Increase due to position filled all year
GENERAL FUND	FINANCE	5.0	5.0	0.0	
GENERAL FUND	STREETS	4.8	4.8	0.0	
GENERAL FUND	IT	4.3	4.3	0.0	
GENERAL FUND	CITY ADMIN	3.0	4.2	(1.2)	Reduced by Economic Development Director &
GENERAL FUND	CLERKS	2.6	2.8	(0.2)	Reduced by difference in Clerk (-0.8) and partially offset by increase (+0.6) in part-time clerical assistance
GENERAL FUND	CITY HALL	0.0	0.0	0.0	
INTERNAL SERVICE	CUSTOMER SERVICE	10.0	10.0	0.0	
INTERNAL SERVICE	PUBLIC WORKS	8.2	9.2	(1.0)	Reduced by PW Operations Supervisor
INTERNAL SERVICE	TECH SERVICES	3.0	3.5	(0.5)	Reduced by Videographer
INTERNAL SERVICE	GARAGE	2.0	2.0	0.0	
UTILITY FUND	ELECTRIC	12.1	13.5	(1.4)	Reduced by Arborist & Asst Arborist; Increased by PT
UTILITY FUND	SOLID WASTE	4.8	4.6	0.2	Related to supervisor distribution
UTILITY FUND	WATER	4.5	4.3	0.2	1/2 year W/S position now budgetd full year
UTILITY FUND	SEWER	4.5	4.3	0.2	1/2 year W/S position now budgetd full year
TOTAL		137.7	138.3	(0.6)	



FY25 Budget Draft

Vehicle & Equipment Replacement

FY2025 BUDGET – VEHICLE & EQUIPMENT REPLACEMENT

Year	Make/Manufacturer	Model/Body Style	Gross Weight	Inventory Number	Department	Expected Useful Life	Replacement Year	Estimated Cost New
2014	Ford	Econoline Van	9,000	PR-006	Parks & Rec	10	2024-Ordered	\$ 50,762
1998	Chevrolet	Pickup, Utility	10,000	PR-041	Parks & Rec	10	2024-Ordered	\$ 64,661
2012	Ford	F250 Pickup	10,000	S-002	PW-Streets	12	2024-Ordered	\$ 69,924
2011	Ford	F450 Dump Truck	16,500	W-008	PW-Water	10	2024-Ordered	\$ 71,927
1999	Statesman	Utility Trailer	5,000	PR-007	Parks & Rec	15	2025	\$ 5,000
2011	Kubota	Riding Mower		PR-035	Parks & Rec	15	2025	\$ 21,000
2004	Kubota	Riding Mower		PR-018	Parks & Rec	5	2025	\$ 21,000
2015	Kubota	Riding Mower		PR-020	Parks & Rec	5	2025	\$ 21,000
2004	John Deere	UTV		PR-013	Parks & Rec	15	2025	\$ 11,000
2007	John Deere	UTV		PR-029	Parks & Rec	15	2025	\$ 11,000
2006	Ford	F350 Pickup	10,000	PR-016	Parks & Rec	15	2025	\$ 77,545
2011	Kubota	Tractor, w/Snow Blade		PD-5110	Police	15	2025	\$ 20,000
2013	Ford	Explorer		PD-5115	Police	10	2025	\$ 73,889
2014	Ford	Explorer		PD-5120	Police	10	2025	\$ 73,889
2015	Ford	Explorer		PD-5121	Police	10	2025	\$ 73,889
2015	Ford	Explorer		PD-5122	Police	10	2025	\$ 73,889
2017	Dodge	Ram 1500 Pickup Quadcab	6,800	E-101	PW-Electric	10	2025	\$ 60,000
1992	Krueger	Trailer	10,000	E-121	PW-Electric	15	2025	\$ 25,000
2002	Towmaster	Trailer	15,000	E-126	PW-Electric	15	2025	\$ 25,000
2006	Ford	F350 Service Body		SE-002	PW-Sewer	15	2025	\$ 76,944
2013	MGS	Trailer	6,600	SE-027	PW-Sewer	10	2025	\$ 25,000
2011	John Deere	Backhoe Loader		S-006	PW-Streets	12	2025	\$ 185,000
2006	Dodge	Sprinter 3500 Cargo Van		W-029	PW-Water	12	2025	\$ 85,000
2006	Ford	F350 Pickup		W-015	PW-Water	15	2025	\$ 48,966
2011	Toyota	Camry		C-001	Customer Service	12	2025	\$ 50,000



FY25 Budget Draft

Departmental Presentations



FY25 Budget Draft

Finance Department

FY25 Budget Draft – Finance Department

- FY25 Total Expense Increase of 11.7% (10% vs FY24 Budget)
 - Personnel Costs up 10% (12% vs FY24 Budget)
 - No changes to staff currently planned; utilize mix of contract labor and professional consultation
 - Non-personnel O&M up 37% (-11% vs FY24 Budget)
 - Excluding upderspent areas in FY24 (furniture, supplies, training), FY25 Budget O&M up 4% vs FY24 Proj
 - Auditing & Software Costs otherwise driving the FY25 Budgeted expenditures
- FY25 Focus Areas / Highlights
 - Complete FY23 and FY24 audits; resume normal audit regularity & improve periodic closing
 - Staff development; training and cross-training, especially in support of
 - Continue digesting & improving Tyler ERP system; integrate with modules as they go live

FY2025 OPERATING BUDGET PROPOSAL FINANCE

Expense Categories	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
O&M	43,851	48,017	65,180	42,695	58,355	36.7%
Personnel - Salary & Wages	317,306	359,374	478,120	487,648	523,770	7.4%
Personnel - Taxes & Benefits	110,165	125,047	164,990	166,813	196,840	18.0%
Grand Total	\$ 471,322	\$ 532,438	\$ 708,290	\$ 697,157	\$ 778,965	11.7%
FTE COUNT			5.0	5.0	5.0	0.0%
<i>Personnel Total</i>			\$ 643,110	\$ 654,462	\$ 720,610	10.1%



FY25 Budget Draft

Customer Service Department

FY25 Budget Draft – Customer Service

- FY25 Total Expense Increase of 14% (10.4% vs FY24 Budget)
 - Non-personnel O&M up 2.3% vs FY24 Budget
 - No new staff; FTE increase vs FY24 Proj a function of mid-year vacancies
- FY25 Focus Areas / Highlights
 - Conversion to Tyler Tax Billing for FY25 Tax Cycle
 - Continue cross-training and staff development
 - Leverage technology to streamline electronic and automatic payments

FY2025 OPERATING BUDGET PROPOSAL CUSTOMER SVC (ISF)

Expense Categories	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
O&M	276,345	319,473	413,910	347,953	423,510	21.7%
Personnel - Salary & Wages	399,164	458,246	539,710	572,105	612,460	7.1%
Personnel - Taxes & Benefits	182,624	213,920	260,770	256,508	304,800	18.8%
Grand Total	\$ 858,133	\$ 991,638	\$ 1,214,390	\$ 1,176,566	\$ 1,340,770	14.0%
FTE COUNT			10.0	9.3	10.0	7.1%
<i>Personnel Total</i>			<i>\$ 1,475,160</i>	<i>\$ 1,433,074</i>	<i>\$ 1,645,570</i>	<i>14.8%</i>



FY25 Budget Draft

Administration Department

FY25 Budget Draft – City Administration

- FY25 Total Expense Decrease of -4.5% (-7.3% vs FY24 Budget)
 - No new staff; FTE decrease of 1.2 vs FY24 Budget
 - Deferral of Economic Development / Community Engagement Position
 - Non-personnel O&M up 15.5% vs FY24 Budget; Increase of 46.1% a function of savings FY24 Proj
 - Training, Tuition Reimbursement & Comp Study
- FY25 Focus Areas / Highlights
 - Evaluation of Health Insurance alternatives
 - Bargaining Group Negotiations
 - Execution of Compensation Study

FY2025 OPERATING BUDGET PROPOSAL CITY ADMINISTRATION

Expense Categories	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
O&M	191,587	254,615	163,596	129,310	188,916	46.1%
Personnel - Salary & Wages	532,174	563,359	454,620	467,543	394,080	-15.7%
Personnel - Taxes & Benefits	188,043	206,280	148,200	146,805	127,330	-13.3%
Grand Total	\$ 911,804	\$ 1,024,254	\$ 766,416	\$ 743,658	\$ 710,326	-4.5%
FTE COUNT			4.2	3.6	3.0	-16.4%
<i>Personnel Total</i>			\$ 602,820	\$ 614,348	\$ 521,410	-15.1%



FY25 Budget Draft

City Clerks Department

FY25 Budget Draft – City Clerks

- FY25 Total Expense Increase of 6.8% (-12% vs FY24 Budget)
 - Personnel Costs up 0.9% (-14.8% vs FY24 Budget)
 - Deputy City Clerk absorbed into Police Dept; 0.6FTE added for part-time support
 - Non-personnel O&M flat with FY24 Budget; Increase of 32.2% vs FY24 Proj
 - New packet software driving increase vs FY24 Proj
- FY25 Focus Areas / Highlights
 - Succession Planning & Continuity at City Clerk Position
 - Staff Training & Development
 - Integration of New Software Platform

FY2025 OPERATING BUDGET PROPOSAL CITY CLERKS

Expense Categories	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
O&M	-	-	88,171	65,709	86,846	32.2%
Personnel - Salary & Wages	-	-	238,720	207,083	214,470	3.6%
Personnel - Taxes & Benefits	-	-	96,691	75,968	71,160	-6.3%
Grand Total	\$ -	\$ -	\$ 423,582	\$ 348,759	\$ 372,476	6.8%

FTE COUNT

Personnel Total

	2.8	2.4	2.6	8.3%
	\$ 335,411	\$ 283,051	\$ 285,630	0.9%



FY25 Budget Draft

City Council

FY25 Budget Draft – City Council (Including Elections)

- FY25 Total Expense Increase of 13% (8% vs FY24 Budget)
 - Personnel Costs up 11.4% (11% vs FY24 Budget)
 - FTE Count of 9.0 is a notional figure representing City Council
 - No changes expected for Council, Planning & Zoning, Board of Adjustment, or Election Team
 - Non-personnel O&M up 14.6% (5.6% vs FY24 Budget)
 - Increased tech expense, resident survey, and Kent Economic Partnership entirely drive FY25 increases
 - Otherwise, FY25 O&M is flat with FY24 Budget & Projection
- FY25 Focus Areas / Highlights
 - Leverage technology & new software platform to improve transparency & engagement with citizens
 - Resume involvement with Kent Economic Partnership
 - Utilize economic development funding to defray general fund cost increases

FY2025 OPERATING BUDGET PROPOSAL CITY COUNCIL (INCLUDING ELECTIONS)

Expense Categories	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
O&M	491,731	592,101	711,231	655,306	751,147	14.6%
Personnel - Salary & Wages	349,213	391,699	534,700	531,700	580,780	9.2%
Personnel - Taxes & Benefits	112,398	127,465	168,900	169,934	200,750	18.1%
Grand Total	\$ 953,342	\$ 1,111,265	\$ 1,414,831	\$ 1,356,940	\$ 1,532,677	13.0%
FTE COUNT			9.0	9.0	9.0	0.0%
<i>Personnel Total</i>			<i>\$ 703,600</i>	<i>\$ 701,634</i>	<i>\$ 781,530</i>	<i>11.4%</i>



FY25 Budget Draft

Parks & Recreation Department

FY25 Budget Draft – Parks & Recreation

- FY25 Total Expense Increase of 6.6% (-4% vs FY24 Budget)
 - Personnel Costs up 0.7% (Flat vs FY24 Budget)
 - Horticulturist Position absorbed into Police Dept
 - Non-personnel O&M up 13.5% (-7.6% vs FY24 Budget)
 - Seasonal staffing & Recreation Program expenses driving FY25 Proposal vs FY24 Proj
- FY25 Focus Areas / Highlights
 - Refine seasonal operations following first year of wage realignment
 - Continued diversification and expansion of recreation alternatives
 - Completion of ongoing, approved projects

FY2025 OPERATING BUDGET PROPOSAL PARKS & RECREATION

Expense Categories	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
O&M	524,709	511,766	785,260	639,117	725,410	13.5%
Personnel - Salary & Wages	432,052	469,621	567,267	585,184	585,250	0.0%
Personnel - Taxes & Benefits	140,604	155,426	193,052	168,534	173,770	3.1%
Grand Total	\$ 1,097,365	\$ 1,136,813	\$ 1,545,580	\$ 1,392,835	\$ 1,484,430	6.6%
FTE COUNT			8.1	7.6	7.4	-2.6%
<i>Personnel Total</i>			\$ 760,320	\$ 753,718	\$ 759,020	0.7%



FY25 Budget Draft

Information Technology

FY25 Budget Draft – Information Technology

- FY25 Total Expense Increase of 9% (-10.6% vs FY24 Budget)
 - Personnel Costs up 8.1% (11.2% vs FY24 Budget)
 - No changes to staff currently planned; assimilate interns where possible
 - Non-personnel O&M up 10.3% (-29% vs FY24 Budget)
 - Hardware Maintenance, Security Improvements & Training driving increase vs FY24 Proj
 - Savings vs FY24 achieved by leveraging capital funding rolled from FY23
- FY25 Focus Areas / Highlights
 - Continued work on Tyler ERP Implementation
 - Continued support of citywide staff (desktop support, uptime, hardware & software needs)
 - Ongoing efforts to bolster data security

FY2025 OPERATING BUDGET PROPOSAL INFORMATION TECHNOLOGY

Expense Categories	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
O&M	216,367	325,826	571,985	367,977	405,926	10.3%
Personnel - Salary & Wages	250,187	256,821	365,145	374,929	396,330	5.7%
Personnel - Taxes & Benefits	68,784	76,035	116,920	121,031	139,790	15.5%
Grand Total	\$ 535,337	\$ 658,682	\$ 1,054,050	\$ 863,937	\$ 942,046	9.0%
FTE COUNT			4.3	4.3	4.3	0.0%
<i>Personnel Total</i>			<i>\$ 482,065</i>	<i>\$ 495,960</i>	<i>\$ 536,120</i>	<i>8.1%</i>



FY25 Budget Draft

Planning Division

FY25 Budget Draft – Planning

- FY25 Total Expense Increase of 13% (-3% vs FY24 Budget)
 - Personnel Costs up 11.6% (13% vs FY24 Budget)
 - No new FTE; Increase to 7.0FTE represents first full year of new position
 - Non-personnel O&M up 20% (12% vs FY24 Budget)
 - Contract Services & Property Maintenance drive the increase, along with overhead
- FY25 Focus Areas / Highlights
 - Continued work on Tyler ERP Implementation
 - Continued support of Milford Corporate Center and other Citywide Projects

FY2025 OPERATING BUDGET PROPOSAL PLANNING DIVISION

Expense Categories	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
O&M	225,749	227,453	283,642	139,253	167,132	20.0%
Personnel - Salary & Wages	354,672	395,869	474,430	486,053	525,480	8.1%
Personnel - Taxes & Benefits	151,956	173,165	200,370	197,344	236,890	20.0%
Grand Total	\$ 732,377	\$ 796,486	\$ 958,442	\$ 822,650	\$ 929,502	13.0%
FTE COUNT			6.8	6.8	7.0	2.9%
<i>Personnel Total</i>			<i>\$ 674,800</i>	<i>\$ 683,397</i>	<i>\$ 762,370</i>	<i>11.6%</i>



FY25 Budget Draft

Departmental Presentations

May 29, 2024 Budget Workshop



FY25 Budget Draft

Electric Fund

FY25 Budget Draft – Electric Operations

- FY25 Total Expense Increase of 3.2%
 - FTE headcount *reduction of 1.4 FTE*; 5.2% *increase* is calculated against FY24P w/arborist vacancies
 - *O&M up 3.7%* Exc Personnel, Cost Alloc & OH, D/S & Transfer, O&M vs FY24P; *down 4.2% vs FY24B*
- FY25 Focus Areas / Highlights
 - Leverage capital projects & investments to improve operating efficiencies
 - Continue excellence in distribution loss reduction (*\$0.6mm savings 2020-2023; \$1mm proj thru 2024*)

FY2025 OPERATING BUDGET PROPOSAL ELECTRIC FUND

Expense Categories	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
Cost of Service	17,774,161	20,170,221	20,543,523	23,765,085	24,137,632	1.6%
O&M	2,375,428	2,927,642	3,217,349	3,104,087	3,379,183	8.9%
Transfers	2,500,000	2,500,000	3,250,000	3,750,000	3,942,000	5.1%
Personnel - Salary & Wages	923,225	1,148,083	1,266,550	1,264,895	1,417,080	12.0%
Personnel - Taxes & Benefits	287,168	392,606	486,520	463,576	514,600	11.0%
Debt Service	90,966	322,340	322,640	322,215	320,315	-0.6%
Grand Total	\$ 23,950,949	\$ 27,460,893	\$ 29,086,582	\$ 32,669,858	\$ 33,710,810	3.2%
FTE COUNT			13.5	11.5	12.1	5.2%
<i>Personnel Total</i>	<i>\$ 1,210,393</i>	<i>\$ 1,540,690</i>	<i>\$ 1,753,070</i>	<i>\$ 1,728,471</i>	<i>\$ 1,931,680</i>	<i>11.8%</i>



FY25 Budget Draft

Water Fund

FY25 Budget Draft – Water Operations

- FY25 Total Expense Increase of 16.7% (6.1% vs FY24 Budget)
 - No new staff; FTE increase of 0.2 FTE a function of cost allocation & vacancy timing
 - O&M expense artificially high vs FY24 Proj; \$116k savings across several lines skews comparison
- FY25 Focus Areas / Highlights
 - Evaluate chlorine injection alternatives at water plants; improve operating efficiencies
 - Continue excellence in water loss reduction (2006-2023 losses of 7.8% vs 16% average)
 - At 2023 rates, 8.2% loss avoidance represents almost \$95k in revenue

FY2025 OPERATING BUDGET PROPOSAL WATER FUND

Expense Categories	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
Cost of Service	319,915	345,521	357,330	382,007	392,730	2.8%
O&M	1,020,763	1,111,458	1,428,556	1,224,131	1,500,782	22.6%
Transfers	300,000	300,000	301,790	300,000	315,000	5.0%
Personnel - Salary & Wages	244,384	257,210	297,380	253,823	325,990	28.4%
Personnel - Taxes & Benefits	95,532	96,047	115,080	88,484	141,350	59.7%
Debt Service	106,934	365,274	365,275	357,820	365,275	2.1%
Grand Total	\$ 2,087,528	\$ 2,475,510	\$ 2,865,411	\$ 2,606,266	\$ 3,041,127	16.7%
FTE COUNT			4.3	3.8	4.5	19.7%
<i>Personnel Total</i>			<i>\$ 412,460</i>	<i>\$ 342,308</i>	<i>\$ 467,340</i>	<i>36.5%</i>



FY25 Budget Draft

Sewer Fund

FY25 Budget Draft – Sewer Operations

- FY25 Total Expense Increase of 14.8% (-0.1% vs FY24 Budget)
 - No new staff; FTE increase of 0.2 FTE a function of cost allocation & vacancy timing
 - **O&M expense artificially high vs FY24 Proj; \$187k savings across several lines skews comparison**
- FY25 Focus Areas / Highlights
 - Continue seeking redundancies (dual pumps, generators) & efficiencies (vacuum & camera trucks)
 - Continue efforts to reduce inflow & infiltration (I&I) *(FY21 2nd highest, FY22 & FY23 lowest in last 19 yrs)*
 - Using 26.4% long-term average, **on pace to save \$675k** from FY22 through FY24

FY2025 OPERATING BUDGET PROPOSAL SEWER FUND

Expense Categories	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
Cost of Service	2,459,554	2,470,260	3,012,005	2,596,297	2,863,851	10.3%
O&M	1,106,472	1,013,439	1,448,756	1,207,662	1,511,092	25.1%
Transfers	-	-	300,000	300,000	315,000	5.0%
Personnel - Salary & Wages	234,071	249,115	288,580	245,897	317,490	29.1%
Personnel - Taxes & Benefits	95,521	96,057	113,850	88,479	139,880	58.1%
Debt Service	103,960	412,850	408,878	408,878	416,977	2.0%
Grand Total	\$ 3,999,577	\$ 4,241,720	\$ 5,572,068	\$ 4,847,213	\$ 5,564,290	14.8%
FTE COUNT			4.3	3.8	4.5	19.7%
<i>Personnel Total</i>			\$ 402,430	\$ 334,376	\$ 457,370	36.8%



FY25 Budget Draft

Solid Waste Fund

FY25 Budget Draft – Solid Waste Operations

UPDATED MAY 25, 2024 -LCV

- FY25 Total Expense Increase of 11.9% (10.4% vs FY24 Budget)
 - No new staff; FTE increase of 0.2 FTE a function of cost allocation & vacancy timing
 - **Salary & Wages -10.5% vs FY24 Proj due to OT & staff augmentation; Salary & Wages vs FY24B is +10.4%**
- FY25 Focus Areas / Highlights
 - Stabilize staffing levels and add vehicle to fleet to improve redundancy
 - Leverage software and GPS technology to improve route efficiency
 - Evaluate cost structure and advance next cost of service study to mid-year FY2025

FY2025 OPERATING BUDGET PROPOSAL SOLID WASTE FUND

Expense Categories	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Proposal	Pct Chg (vs 2024P)
Cost of Service	331,790	349,935	369,012	371,114	396,505	6.8%
O&M	848,931	1,315,995	935,127	849,175	1,023,288	20.5%
Personnel - Salary & Wages	177,691	222,130	269,660	332,487	297,700	-10.5%
Personnel - Taxes & Benefits	66,396	86,324	111,182	110,049	142,430	29.4%
Grand Total	\$ 1,424,807	\$ 1,974,384	\$ 1,684,981	\$ 1,662,826	\$ 1,859,923	11.9%
FTE COUNT			4.6	4.6	4.8	4.3%
<i>Personnel Total</i>			<i>\$ 380,842</i>	<i>\$ 442,537</i>	<i>\$ 440,130</i>	<i>-0.5%</i>